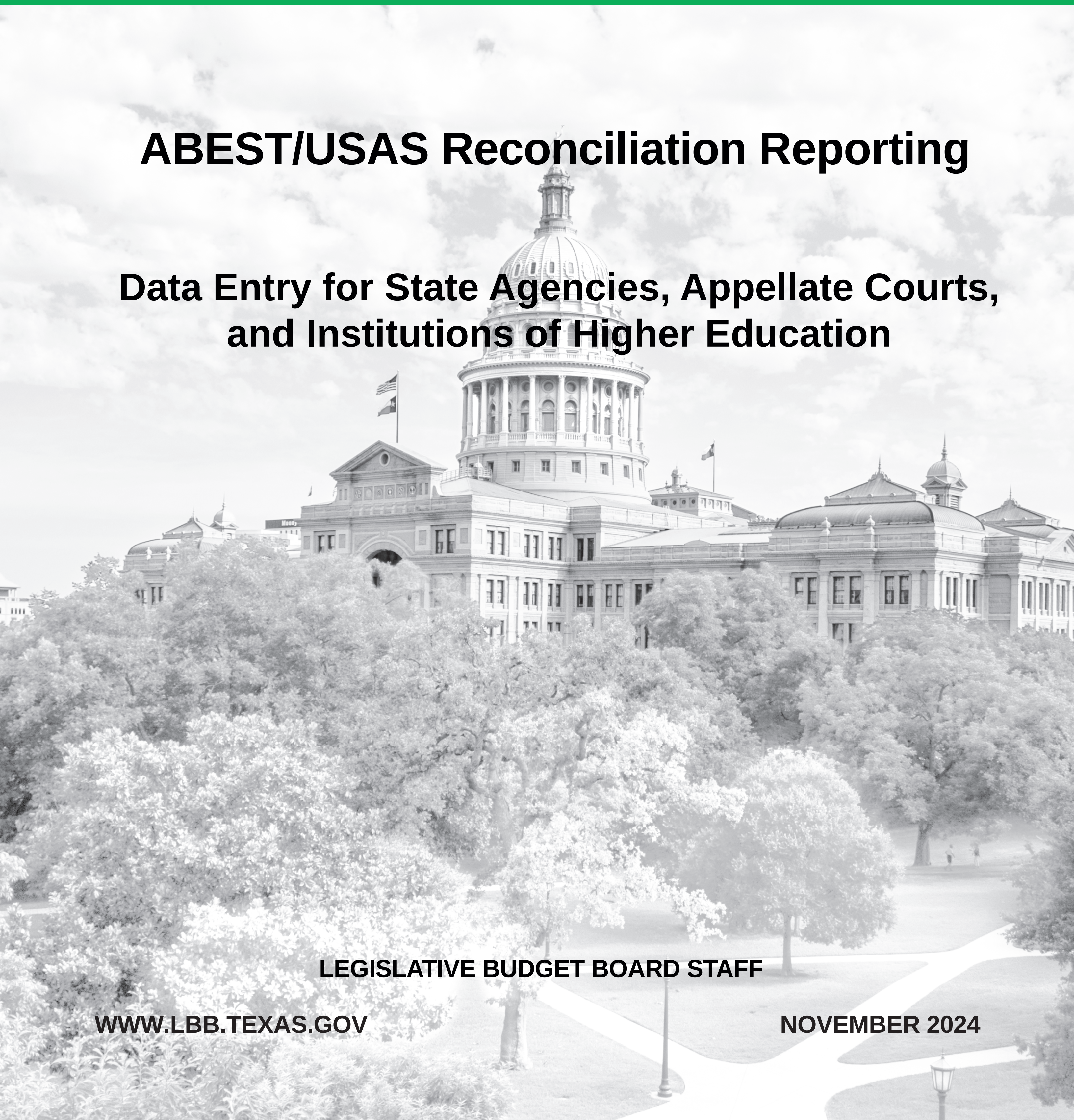
THE STATE OF TEXAS

LEGISLATIVE BUDGET BOARD



ABEST/USAS Reconciliation Reporting

Data Entry for State Agencies, Appellate Courts, and Institutions of Higher Education

LEGISLATIVE BUDGET BOARD STAFF

WWW.LBB.TEXAS.GOV

NOVEMBER 2024

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DOCUMENT CONVENTIONS

This document uses the following symbolic conventions:

Caution: This symbol warns you of the possible loss of data.

Important: This symbol indicates information you need to know.

Tip: This symbol indicates information that may be useful.

GETTING STARTED

State agencies and institutions of higher education must reconcile annual and quarterly expenditures, as reported in the Uniform Statewide Accounting System (USAS) application, to their strategic planning and budget structures (goals, objectives, and strategies) for legislative appropriations in the Automated Budget and Evaluation System of Texas (ABEST) application. The Comptroller of Public Accounts maintains USAS; the Legislative Budget Board (LBB) maintains ABEST.

Reconciliation allows the Texas legislature, state agencies and institutions, and the public to see how state agencies and institutions spend legislative appropriations.

Reconciliation occurs quarterly each fiscal year, with data rolling up from the first through fourth quarters in a fiscal year.

The recommended approach for entering reconciliation data is:

- Check the USAS news screen for notice that ABEST is open for reconciliation.
- Print USAS/ABEST Reconciliation reports on FMQuery SIRS or request DAFR reports through USAS.
- Log into ABEST and update your user profile to the correct session, year, and quarter. Refer to the Budget Structures for Reconciling section of these instructions.
- If necessary, set your agency's Reconciliation Status to INCOMPLETE.
- Verify your agency's quarterly expenditures displayed in ABEST.
- Reconcile your agency's data.
- Clear any closing edits and change your agency Status to COMPLETE and print reports.

If you have a question about your agency's budget structure or appropriations, contact your LBB budget analyst. Go to the LBB website at www.lbb.texas.gov to determine the analyst assigned to your agency. From the LBB home page, click **ABOUT LBB→Staff→Analyst Assignments**.

If you have questions relating to your agency's expenditures in USAS, click the following link (https://fmx.cpa.state.tx.us/fm/contacts/fm.php?list=aco) to contact your agency's assigned Appropriation Control Officer (ACO) at the Comptroller's Office.

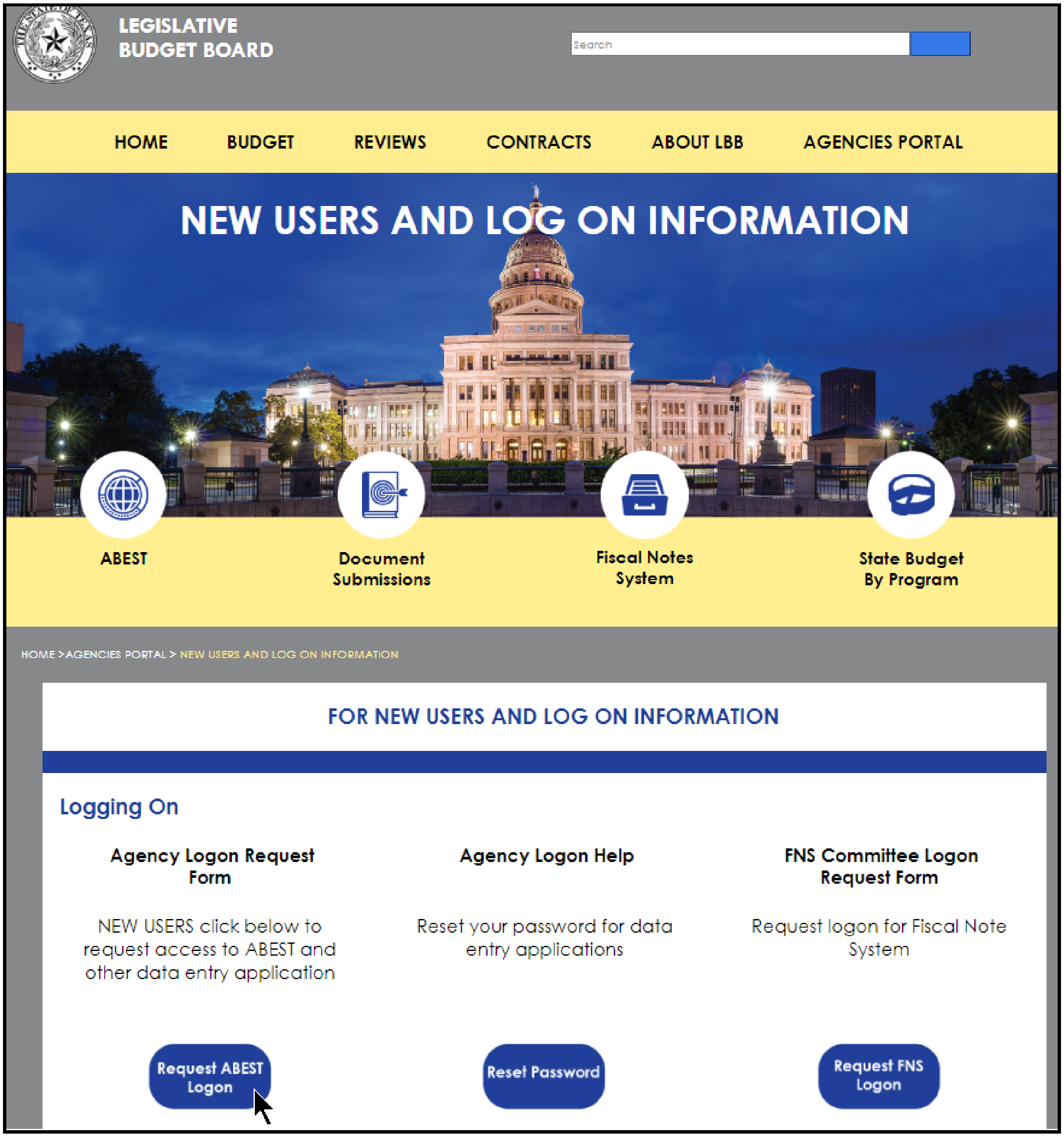
The following link (https://www.lbb.texas.gov/Reference_Documents.aspx) can take you to the reference documents that display LBB object codes and comptroller object codes.

If you have a problem with the ABEST application that you cannot resolve from these instructions, call the LBB's Help Desk at 512-463-3167 or email to WebAppSupport@lbb.texas.gov.

ACCESSING ABEST

The following steps should be completed to request a user ID and password for ABEST. If you have forgotten your user ID or password, refer to the *LOGGING IN* section of these instructions.

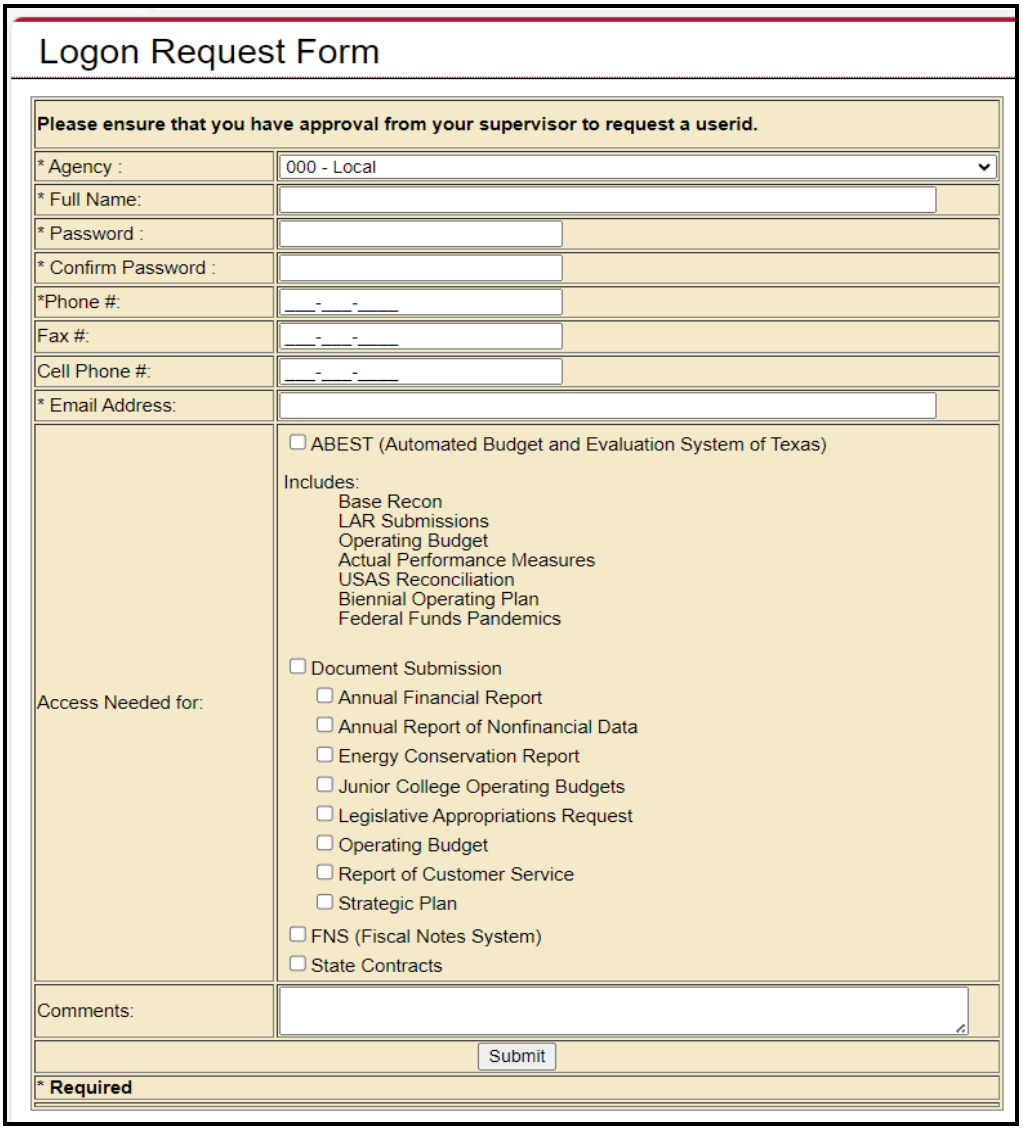
To request a user ID, click **AGENCIES PORTAL** from the LBB website (www.lbb.texas.gov). Then click **FOR NEW USERS AND LOG ON INFORMATION**, and under **Agency Logon Request Form** click **Request ABEST Logon**, as shown in the following graphic.



Fill out the **Logon Request Form** (shown on the following page).

After completing the **Logon Request Form**, scroll down and click the **Submit** button. You should receive an email asking you to confirm the logon request. You must respond to the confirmation email; otherwise, your request will not be processed. If you do not receive the confirmation email within 30 minutes of submitting your **Logon Request Form**, first check to see if the confirmation email went into your agency's email quarantine/spam. If you can't locate the confirmation email, send an email request to **WebAppSupport@lbb.texas.gov** or call the LBB Help Desk at 512-463-3167.

After you have responded to the confirmation email, the LBB will email you a user ID and password for ABEST within one business day.



Logon Request Form

Please ensure that you have approval from your supervisor to request a userid.

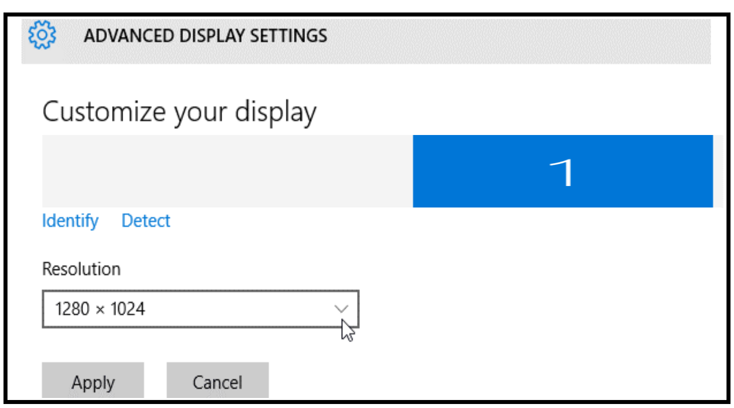
* Agency :	000 - Local
* Full Name:	
* Password :	
* Confirm Password :	
*Phone #:	___-___-____
Fax #:	___-___-____
Cell Phone #:	___-___-____
* Email Address:	
Access Needed for:	☐ ABEST (Automated Budget and Evaluation System of Texas) Includes: Base Recon LAR Submissions Operating Budget Actual Performance Measures USAS Reconciliation Biennial Operating Plan Federal Funds Pandemics ☐ Document Submission ☐ Annual Financial Report ☐ Annual Report of Nonfinancial Data ☐ Energy Conservation Report ☐ Junior College Operating Budgets ☐ Legislative Appropriations Request ☐ Operating Budget ☐ Report of Customer Service ☐ Strategic Plan ☐ FNS (Fiscal Notes System) ☐ State Contracts
Comments:	

Submit

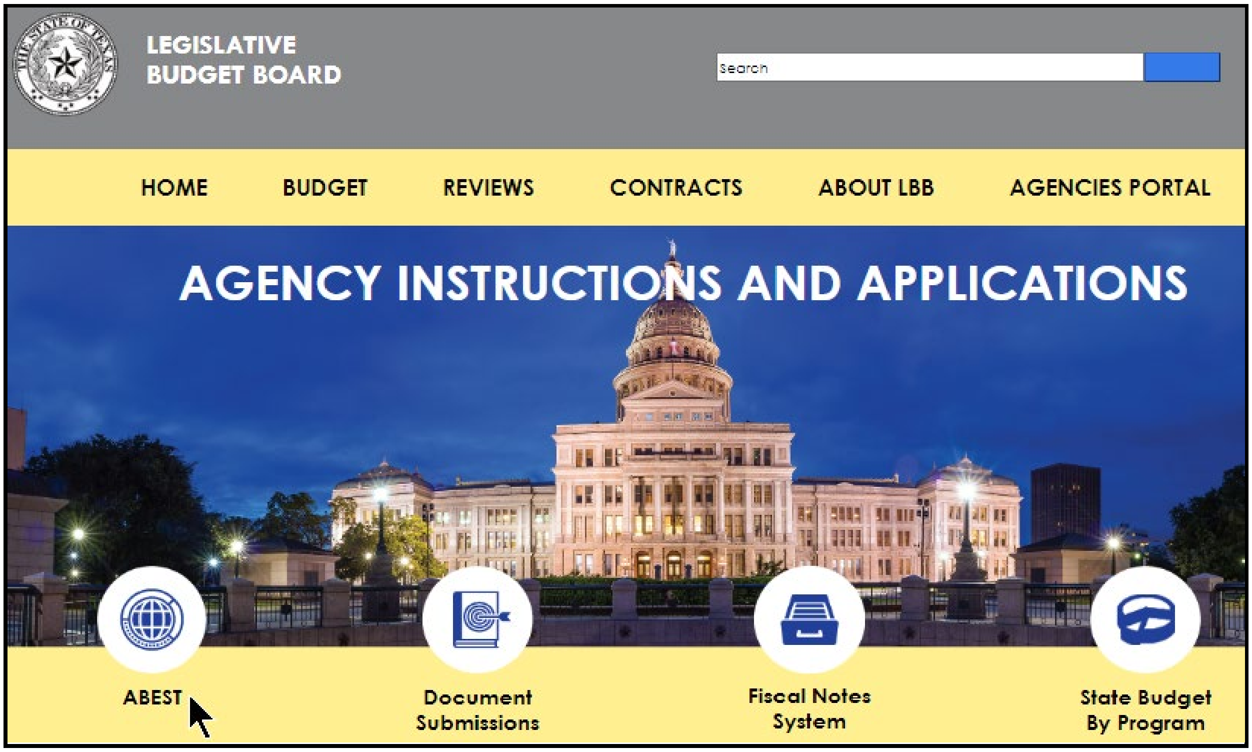
* **Required**

LOGGING IN

Google Chrome can be used for ABEST data entry. Other browsers (e.g., Firefox, Safari, Microsoft Edge, etc.) will not work consistently and can create problems in the application. The recommended screen resolution is 1280 x 1024, as shown in the following graphic.



From the LBB website (www.lbb.texas.gov), click **AGENCIES PORTAL**, and then click on Automated Budget and Evaluation System of Texas (**ABEST**), as shown below.

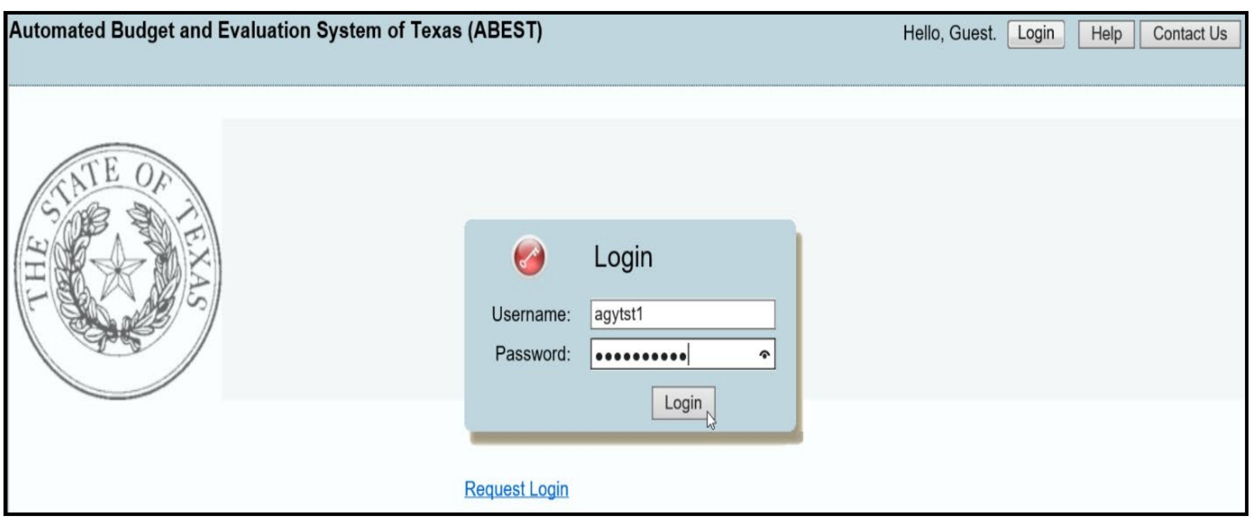


IMPORTANT

If you already have a user ID and have forgotten the user ID or password, or if your user ID or password does not work, do one of the following:

- Under **AGENCY INSTRUCTIONS AND APPLICATIONS** on the LBB's website (www.lbb.texas.gov), click on **FOR NEW USERS AND LOG ON INFORMATION**, then click on **Reset Password** under **Agency Logon Help.** Enter your User ID or email address and click **Send User Info.**
- Send an email to WebAppSupport@lbb.texas.gov or call the LBB Help Desk at 512-463-3167.

Enter your username and password and click **Login**, as shown below.



TIP

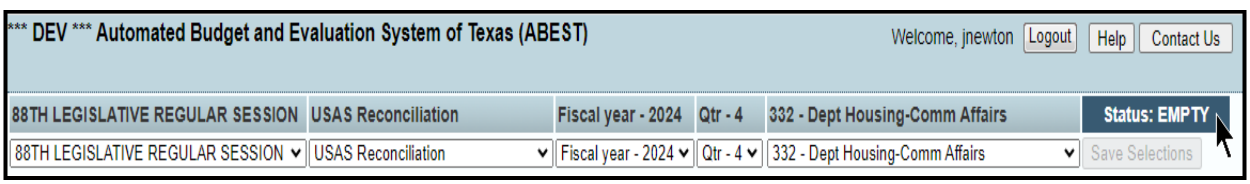
You can also access the **Logon Request Form** mentioned earlier by clicking the **Request Login** hyperlink shown in the previous example.

PROFILE SELECTION AND CONFIRMATION

Upon successfully logging into ABEST, two rows of information with drop-down menu boxes will appear near the top of the screen. The first row is the "user profile confirmation bar" and the second row is the "user profile selection bar." Options selected on the "user profile selection bar" determine the menu layout for a particular business process in ABEST (e.g., Operating Budget, Base Reconciliation, Strategic Plan/Measure Definitions, etc.). The user needs to set their profile by selecting the correct session, business process, stage and agency using the drop-down menu boxes and by saving these selections. The saved selections will appear in the "user profile confirmation bar."

To set your user profile for the business process addressed in these instructions, complete the following steps. From the available drop-down menu boxes, select the relevant **LEGISLATIVE REGULAR SESSION**, **USAS Reconciliation**, relevant **Fiscal Year**, relevant **Quarter**, and your agency. Click **Save Selections** to update your profile, as shown in the following example.

The options you selected on your "user profile selection bar" will display on the "user profile confirmation bar", as shown below. The agency **Status** associated with these settings is also included on that bar (designated as **EMPTY** in the following example).



The agency **Status** is explained in the following "**IMPORTANT**" box, and is discussed in more detail later in the *CHANGING AGENCY STATUS TO INCOMPLETE* section of these instructions.

IMPORTANT

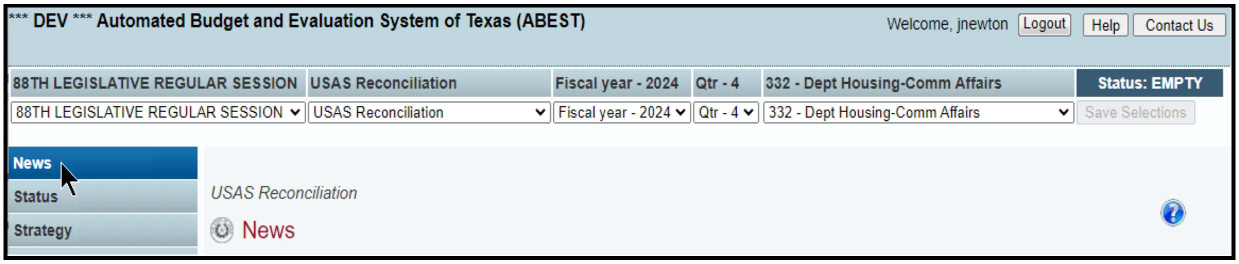
Before you enter data into ABEST, verify that you are in the correct session, business process, and agency. Note that you will not be able to access the menus if the agency's **Status** is set to **RESTRICTED** or **LOCKED** (**Status** is located at the right top portion of the "user profile confirmation bar"). The LBB uses these specific statuses to indicate that work is in progress. Other agencies will appear in your agency drop-down menu box when their **Status** is set to **COMPLETE** in ABEST. If the current profile settings (they appear on the same row as the agency **Status)** are not correct, click in the drop-down menu boxes to select the appropriate settings and click **Save Selections.**

IMPORTANT

Many of the screenshot examples used throughout these instructions include a notation (*****DEV***)** in the upper left corner of the graphic. This notation (*****DEV*****) will not appear on your ABEST screens because it only displays in the test version of ABEST which was used to create the screenshot examples.

NEWS SCREEN

The ABEST **News** screen provides important information and often conveys details about upcoming deadlines. ABEST may direct you to this screen (see following example) if this is your first time to log in or if the **News** screen has been updated.



HELP

You can view this instructions manual online or get help based on your screen location. Click the **Help** button to view the entire user manual, as shown below.

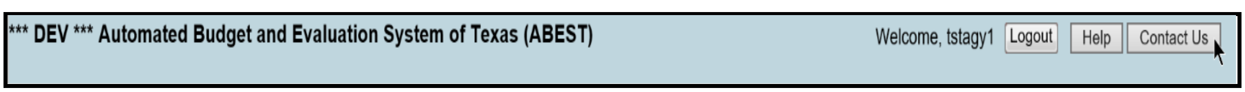
IMPORTANT

If you are not logged into ABEST or have timed out of ABEST and you click the **Help** button, an overview of ABEST will display instead of this user manual. To view the user manual, log into ABEST and click the **Help** button again.

Click the **Help icon** (as shown below) to get detailed information about the screen you are using. The user manual opens and links to the information based on your screen location. The **Help icon** is available on every ABEST screen.

HELP DESK CONTACT INFORMATION

Contact the LBB Help Desk by clicking on **Contact Us**, as shown below.



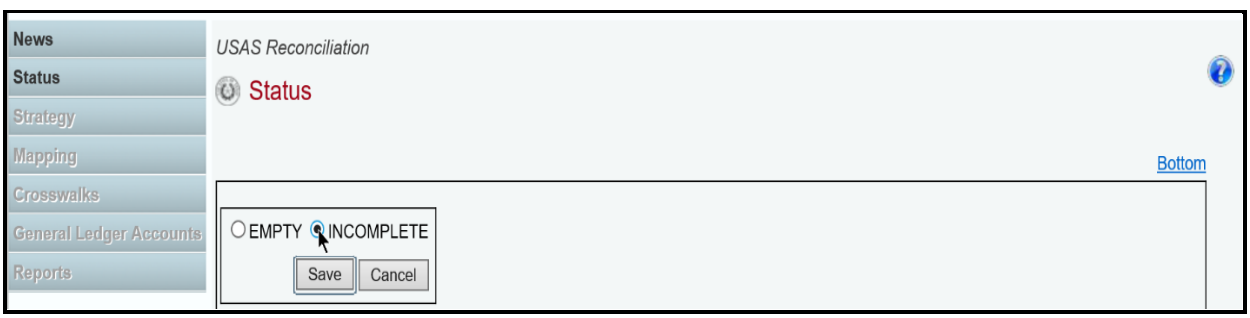
After clicking on the **Contact Us** button, a window will display. The LBB Help Desk will respond to email inquiries as soon as possible; however, it can take as long as the end of the next business day in some cases. You can also contact the LBB by sending an email to **WebAppSupport@lbb.texas.gov** or calling the Help Desk at 512-463-3167. Be prepared to leave a message when calling the Help Desk. Your call goes directly to voicemail at all times. A typical call back response from the Help Desk is within 30 minutes.

Enter your message and click **Send Email**, as shown in the following example.

CHANGING AGENCY STATUS TO INCOMPLETE

Click the **Status** menu, as shown below.

Select the **INCOMPLETE** radio button (shown below) and click **Save**.



IMPORTANT

The LBB automatically sets your agency **Status** to **INCOMPLETE** when verifying total to reconcile and/or objects of expense (OOE) totals across sessions (more details later on verifying totals). You must set your agency Status from **EMPTY** to **INCOMPLETE** when distributing OOEs, methods of finance (MOFs), Catalog of Federal Domestic Assistance/Assistance Listing Numbers (CFDA/ALNs), and full-time-equivalents (FTEs) to the next session (more details later on distributing data).

DATA ENTRY CONSIDERATIONS

Refer to the following reference table for information on various data entry considerations.

DATA ENTRY REFERENCE		
TEXT LIMITATIONS	**ENTERING DATA**	**SAVING DATA**
• You may copy text from a word processing application and paste it into ABEST, but you should review it and correct formatting problems if necessary. Bulleted lists may not copy properly. Avoid outline styles that combine numbers and bullets. • Numeric fields allow 12 digits maximum. You do not need to enter commas in numeric fields.	• Click in the data cell and enter the data. • Press the **Tab** key to move across to the next cell. • At the end of a row, manually click the cursor in a cell on a new row to enter more data. • You can expand some multi-line text fields by double clicking in the field. Use the **Enter** key to start a new line of text in a multi-line text field. Click the cursor outside the field or press the **Tab** key to move out of the field. Save your work by clicking **Save**. Each expandable multi-line text field provides a character counter and identifies the character limit for that field. • In any active data entry cell for numbers, use the built-in calculator by double-clicking in it. After making a calculation and clicking the "**=**" button, click **Send to Grid**. The calculated number transfers to the cell.	• Save data by pressing **Enter** on your keyboard or by clicking **Save** on the screen. • Use the gray section to add new information to a corresponding grid and click **Save**.
COLOR CONVENTIONS	**IF THE EXPLORER STATUS BAR DOES NOT APPEAR**	**NAVIGATION**
• Unsaved numbers appear blue in color. Saved numbers are black. • Grayed out data cells are "read only" and cannot be changed on the grid you are working on. Those cells were entered previously by your agency on a different grid or by LBB/ABEST.	• Open the **Tools** menu in Internet Explorer and choose **Internet options**. Click the **Security** tab and select **Trusted Sites**. Click the **Sites button** and enter: ***.lbb.texas.gov**.	• To move to the top of a long screen, click the **Top** hyperlink at the bottom of the screen. • To move to the bottom of a long screen, click the **Bottom** hyperlink.

DATA ENTRY CAUTIONS AND IMPORTANT INFORMATION

CAUTION
You will lose data if ABEST is inactive for 30 minutes or more. Always click "**Save"** if you leave your computer for more than a few minutes. If ABEST becomes inactive, you must close and reopen your internet browser and log back in. Any unsaved data must be re-entered.
IMPORTANT
Read the **News** screen when ABEST directs you to it. It often conveys important information regarding changes and upcoming deadlines.

BUDGET STRUCTURES FOR RECONCILING

Two separate sections for reconciliation are included in this manual to show a clear distinction between the USAS reconciliation processes. Use the appropriate section to complete your USAS reconciliation for a given fiscal year and quarter. Review the appendices at the end of these instructions for topics that cover both sections.

For fiscal year 2024 (quarters 1-3 only), agencies reconcile to the same session. Refer to the Reconciling to the Same Session section of these instructions to reconcile quarters 1 through 3 of even fiscal years.

For fiscal year 2024-quarter 4, agencies reconcile across sessions. Agencies also reconcile across sessions in fiscal year 2025 for quarters 1 through 4. Refer to the Reconciling Across Sessions section of these instructions to complete USAS reconciliation for these fiscal years and quarters.

For fiscal year 2026 (quarters 1-3 only), agencies reconcile to the same session. Refer to the Reconciling to the Same Session section of these instructions to reconcile quarters 1 through 3 of even fiscal years. For fiscal year 2026-quarter 4, agencies reconcile across sessions.

You will enter MOFs and FTEs when reconciling to the same session later on. To avoid repetition of these instructions, links and references will refer you to the initial procedures under Reconciling Across Sessions. You must use the relevant profile parameters depending on where you are in the data entry process, but the basic steps are the same.

Refer to the table below for specific details regarding the USAS reconciliation reporting periods.

USAS RECONCILIATION REPORTING PERIODS

BUDGET STRUCTURE	FISCAL YEAR	FISCAL QUARTER	SESSION/ACTION REQUIRED		SESSION/ACTION REQUIRED	
Same Session	2024	1			88	Verify Total to Reconcile; distribute MOF and FTE data
Same Session	2024	2			88	Verify Total to Reconcile; distribute MOF and FTE data
Same Session	2024	3			88	Verify Total to Reconcile; distribute MOF and FTE data
Across Sessions	2024	4	88	Verify Total to Reconcile	89	Distribute OOE, MOF, and FTE data
Across Sessions	2025	1	88	Verify Total to Reconcile	89	Distribute OOE, MOF, and FTE data
Across Sessions	2025	2	88	Verify Total to Reconcile	89	Distribute OOE, MOF, and FTE data
Across Sessions	2025	3	88	Verify Total to Reconcile	89	Distribute OOE, MOF, and FTE data
Across Sessions	2025	4	88	Verify Total to Reconcile	89	Distribute OOE, MOF, and FTE data
Same Session	2026	1			89	Verify Total to Reconcile; distribute MOF and FTE data
Same Session	2026	2			89	Verify Total to Reconcile; distribute MOF and FTE data
Same Session	2026	3			89	Verify Total to Reconcile; distribute MOF and FTE data
Across Sessions	2026	4	89	Verify Total to Reconcile	90	Distribute OOE, MOF, and FTE data

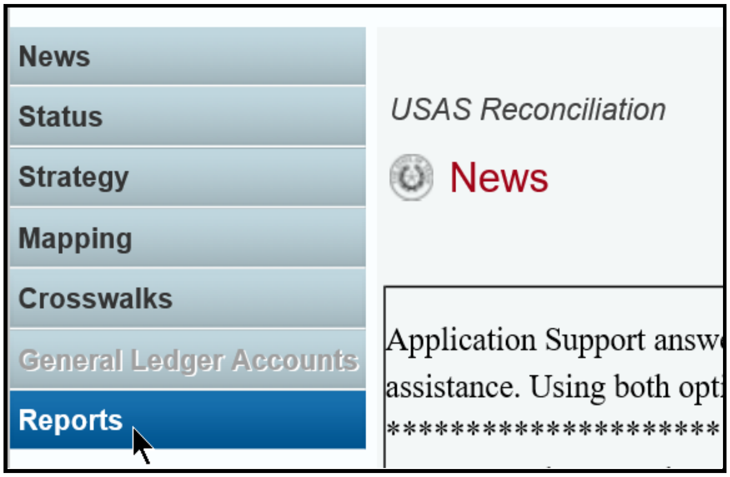
IMPORTANT

The reporting schedules for USAS Reconciliation (includes specific dates) are located on the LBB website. From the LBB website (www.lbb.texas.gov), click **AGENCIES PORTAL**, then click **INSTRUCTIONS: BUDGET SUBMISSIONS & OTHER REPORTING**, and under **Data Entry Reference Materials**, click **ABEST Reporting Schedules**.

VIEWING CROSSWALKS

Crosswalks are created when the LBB assigns program codes in ABEST to each item in an agency's budget structure (goals, objectives, and strategies). These program codes are mapped to an expenditure code in USAS. This process is established before an agency can spend money that is appropriated by the legislature for the biennium.

Click the **Reports** menu, as shown below.



IMPORTANT

The menu options are disabled when your agency **Status** is set to **EMPTY**. To enable your menu options, click the **Status** menu, change your agency **Status** to **INCOMPLETE**, and click **Save**.

Click the **Strategic Plan Cross Reference by ABEST** hyperlink (shown below).

The report displays, as shown in the following example. Note the **Goal-Obj-Strat** column and the **USAS Program** column. This is the crosswalk between appropriations and expenditures for each strategy. The budget items and amounts displayed are data elements from the General Appropriations Act (GAA).

Return

1 / 5 Main Report 100%

Strategic Plan Cross Reference by ABEST
88th Regular Session, ABEST/USAS, Version 1
Automated Budget and Evaluation System of Texas

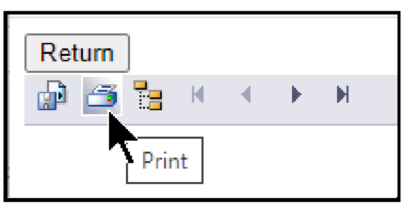
10/8/2024 8:12:02AM

332 Department of Housing and Community Affairs

Goal-Obj-Strat	USAS Program	Reports To	Appropriation Number	Short Name/Budget Type	2024	2025
1	1001			AFFORDABLE HOUSING		
1-1	2002	1001		MAKE FUNDS AVAILABLE		
1-1-1	3006	2002		MRB PROGRAM - SINGLE FAMILY		
				General Budget	$1,656,553	$1,655,024
				11.1 Additional Appropriated Receipts	$0	$0
1-1-2	3030	2002		HOME PROGRAM		
				General Budget	$110,849,768	$119,788,621
				11.2 Additional Appropriated Receipts	$0	$0
1-1-3	3039	2002		TEXAS BOOTSTRAP - HTF		
				General Budget	$3,315,286	$3,318,193
				8.1 HTF Interest and Loan Repayments	$0	$0
				11.3 Additional Appropriated Receipts	$0	$0
1-1-4	3040	2002		AMY YOUNG - HTF		
				General Budget	$1,629,576	$1,697,666
				8.2 HTF Interest and Loan Repayments	$0	$0
				11.4 Additional Appropriated Receipts	$0	$0
1-1-5	3004	2002		SECTION 8 RENTAL ASSISTANCE		
				General Budget	$18,999,042	$18,999,491
				11.5 Additional Appropriated Receipts	$0	$0
1-1-6	3038	2002		SECTION 811 PRA		
				General Budget	$6,626,629	$6,473,057
				11.6 Additional Appropriated Receipts	$0	$0
1-1-7	3005	2002		FEDERAL TAX CREDITS		
				General Budget	$5,119,032	$3,155,178
				11.7 Additional Appropriated Receipts	$0	$0

Page 1 of 5

To print the report, click the **printer** icon below the return button.



For more information regarding reports, refer to the Appendix C: Reconciliation Reports section of these instructions.

Click **Return** to go back to the report menu items.

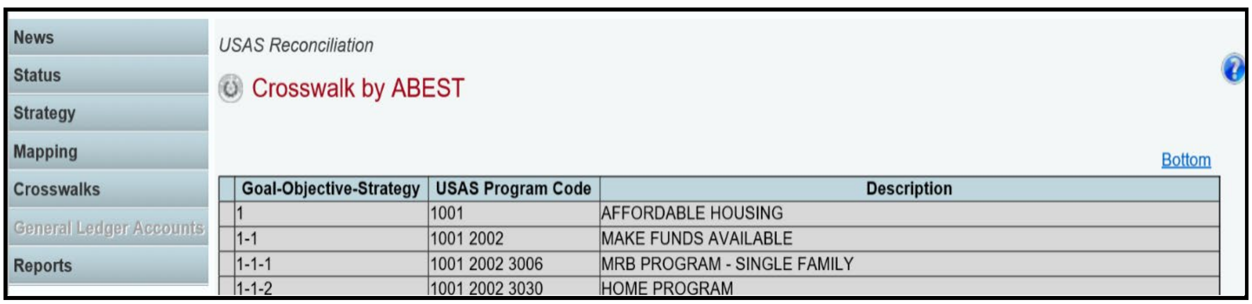
IMPORTANT

You can run reports when your agency **Status** is set to **INCOMPLETE** or **COMPLETE**. The report shows the data currently in ABEST for the session, year, and quarter that displays in your user profile.

The crosswalk report should accurately reflect what an agency is appropriated to spend over the next biennium. After each legislative session, the LBB assigns USAS program codes and sends updated crosswalks to the ACOs at the Comptroller's Office. The ACOs work with their assigned agencies to set up USAS for spending the appropriations in the upcoming biennium. The ACOs assign appropriation numbers, which are required for agencies to spend dollars in USAS. Agencies then either enter expenditures into their own internal accounting systems or enter them directly into USAS.

Click the **Crosswalks** menu to view a list of your agency's strategies and USAS program codes. From the submenu, select whether you want to sort by **ABEST** or **USAS**, as shown below.

The strategies and USAS program codes display, as shown in the following example.



INCORRECT EXPENDITURE DATA

If your agency's expenditures on the ABEST verification screens are not correct, there are several possible explanations. In most cases, discrepancies in expenditures are the result of incorrect or incomplete entries in USAS.

You must first determine which strategy or strategies are affected. Your agency's assigned ACO can help you determine whether the information was reported incorrectly in USAS or whether special mapping instructions are needed (refer to the below **Mapping** section of these instructions). For more information, refer to the Appendix A - Matching ABEST Expenditure Amounts to USAS section of these instructions.

MAPPING

The term "mapping" in the context of reconciliation refers to the way an expenditure in USAS tracks back to the ABEST budget structure. If expenditures in ABEST are incorrect and the information has been reported correctly in USAS, the problem may have to do with the mapping associated with the strategy. A strategy's mapping identifies the specific expenditures in the general ledger that are to be picked up for (or mapped to) that strategy.

Special mapping instructions override the default mapping and are necessary when the default does not identify where or how a strategy's expenditures can be found in USAS. Special mapping may be needed in the following circumstances:

- The agency making the expenditure is not the agency to which the funding was appropriated. Appropriations must be mapped out of the spending agency and into the agency to which they were appropriated. In general, the agency that receives an appropriation must reconcile its expenditure.
- An expenditure was not captured in one of the default general ledger accounts that are picked up for reconciliation purposes. Refer to the Expenditure Codes section of these instructions.
- Appropriations are spent outside an agency's budget structure (program codes).
- The comptroller objects used to expend an appropriation point to LBB OOE 9999.
- Inaccurate mapping in USAS may have been copied forward. Inaccurate mapping should be corrected prior to the close of each fiscal year to avoid copying it forward into the next fiscal year. Mapping is not performed to correct quarterly data, only fiscal year data.

Mapping is copied forward from one quarter and fiscal year to the next. Agencies should work with their assigned ACO to resolve any problems with mapping.

IMPORTANT

ACOs generally only accept mapping requests for error correction during a fiscal year's 4th quarter reconciliation period. Corrections needed for other quarters must be recorded as reconciling items and will not be mapped by ACOs.

VIEWING THE MAPPING SCREEN

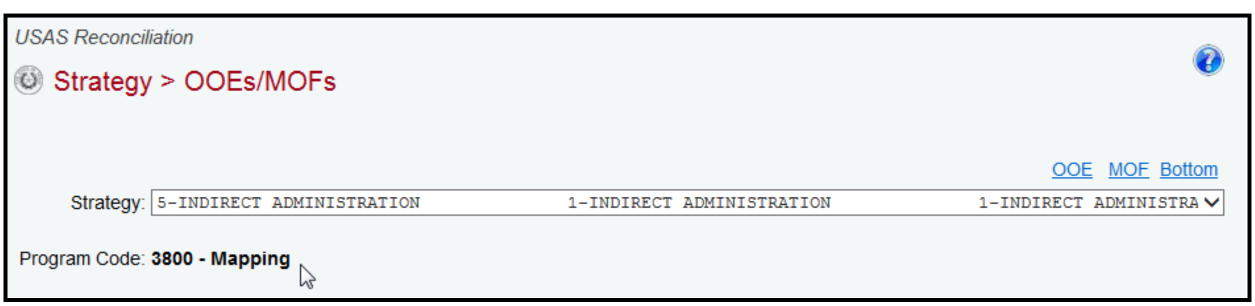
Click the **Strategy** menu and the **OOEs/MOFs** submenu to determine if special mapping instructions have been created for a strategy.

IMPORTANT

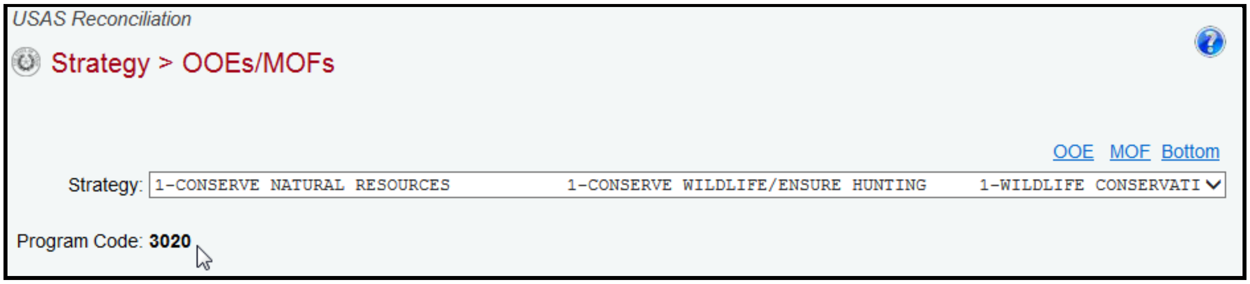
The menu options are disabled when your agency **Status** is set to **EMPTY**. To enable your menu options, click the **Status** menu, change your agency **Status** to **INCOMPLETE**, and click **Save**.

Select a **Strategy** from the drop-down list.

The **Program Code** will display "Mapping" if special mapping has been assigned to the strategy, as shown in the below example.



If the strategy uses default mapping, a four-digit program code for the strategy appears (shown below).



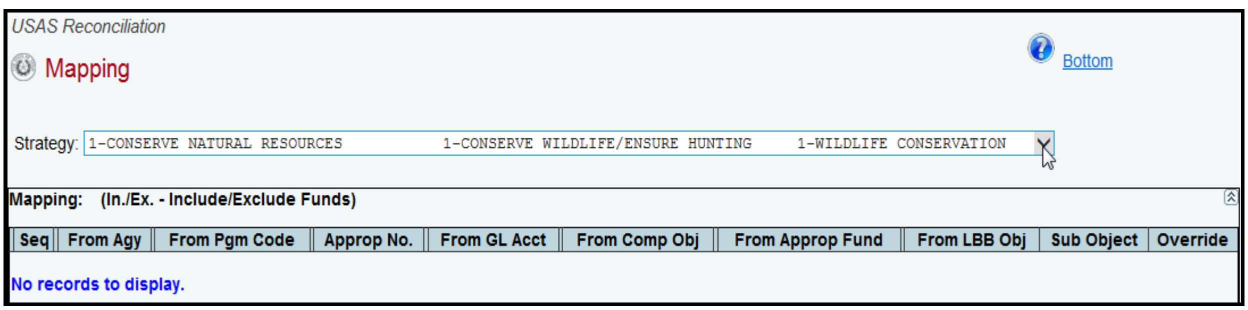
VIEWING MAPPING FOR A STRATEGY

Click the **Mapping** menu, as shown below.

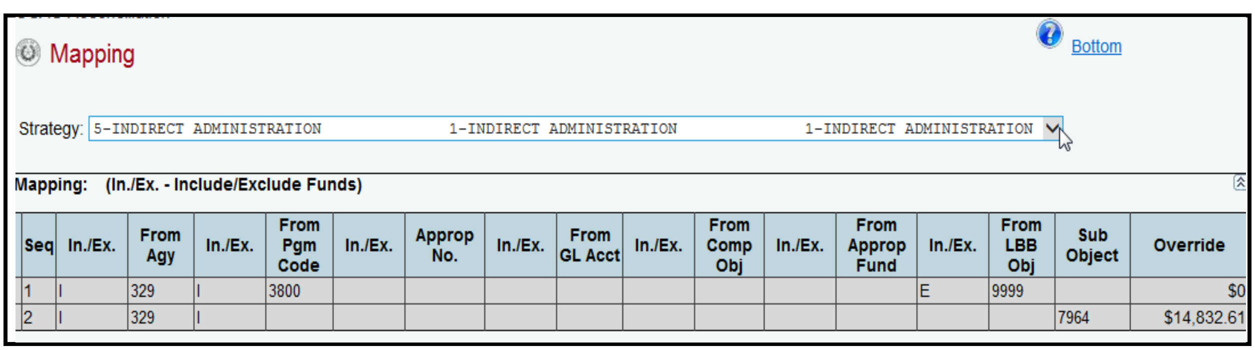
IMPORTANT

The menu options are disabled when your agency **Status** is set to **EMPTY**. To enable your menu options, click the **Status** menu, change your agency **Status** to **INCOMPLETE**, and click **Save**.

Select a **Strategy** from the drop-down list, as shown in the below example.



"**No records to display**" will appear when the default mapping is in place (as shown in the above example); otherwise, special mapping will display. This special mapping detail will override the default mapping for the strategy, as shown in the below example.



Seq	In./Ex.	From Agy	In./Ex.	From Pgm Code	In./Ex.	Approp No.	In./Ex.	From GL Acct	In./Ex.	From Comp Obj	In./Ex.	From Approp Fund	In./Ex.	From LBB Obj	Sub Object	Override
1	I	329	I	3800									E	9999		$0
2	I	329	I												7964	$14,832.61

Contact your agency's assigned ACO if your mapping is incorrect. Your ACO will replace the default mapping with special mapping when needed and reload all of your agency's data into ABEST.

RECONCILING ACROSS SESSIONS

As previously mentioned, two separate sections for reconciliation are included in this manual to show a clear distinction between the USAS reconciliation processes (Reconciling Across Sessions and Reconciling to the Same Session). Use the appropriate section to complete your USAS reconciliation for a given fiscal year and quarter.

Review the appendices at the end of these instructions for topics that cover both sections.

Refer to the USAS Reconciliation Reporting Periods table in these instructions for further details.

VERIFYING PROFILE SELECTION WHEN RECONCILING ACROSS SESSIONS

Ensure that your agency profile is correct. In these instructions, fiscal year 2024-quarter 4 is used as the primary example for reconciling across sessions. Use the relevant profile parameters (i.e.; session, fiscal year, and quarter) depending on where you are in the data entry process. Refer to the Profile Selection and Confirmation section of these instructions for details.

VERIFYING USAS DATA

Before reconciling your agency's USAS expenditures to your agency's current appropriation structure in ABEST, you must verify that the expenditure information received from USAS is complete and correct. You will compare ABEST to your agency's Texas Comptroller's Office Detailed Accounting Financial Report (DAFR) or FMQuery State Internet Reporting System (SIRS) report. Agencies and institutions may access the ABEST/USAS Reconciliation reports on FMQuery SIRS at the following link: https://fmx.cpa.state.tx.us/bi/sirsmenu.php. Use your USAS user ID and password (and user class 99). If you prefer to request DAFR9000 and DAFR9100 reports through USAS, you must establish the report requests on the 91 Report Request Profile.

EXPENDITURE CODES

Agencies and institutions are expected to reconcile expenditures of funds that were appropriated to them in the GAA. USAS expenditures are extracted and loaded into ABEST by program code, general ledger account, and comptroller object code, as described below.

- **Program codes** - identify the goals, objectives, and strategies in your agency's budget structure for appropriations. Program codes are defined in the ABEST/USAS crosswalk for your agency. Refer to the Viewing Crosswalks section of these instructions.
- **General ledger accounts** - the default accounts used for reconciliation.

  5500 – Expenditure Control Cash

  5501 – Expenditure Control Accrued

  5505 – Payroll Accrued Expenditures

  5700 – Cost Allocation Memo Expenditure Control

5701 – Cost Allocation Accrued Expenditure Control

5702 – Cost Allocation Encumbrance Reporting

9001 – Encumbrances

9003 – Encumbrances (Reporting)

6050 – Operating Transfers Out

6051 – Transfers Out, No Post to tables

- **Comptroller object codes** - point to LBB object of expense code (OOE) 9999, Not Related to LBB Tracking. The codes are excluded from totals to be reconciled, as are program codes in the 39xx series (Other Activities).

VERIFYING USAS DATA IN ABEST

You must verify that the ABEST data (uploaded from USAS) is correct using the best method that works for you.

Print reports from FMQuery or DAFR to compare with ABEST.

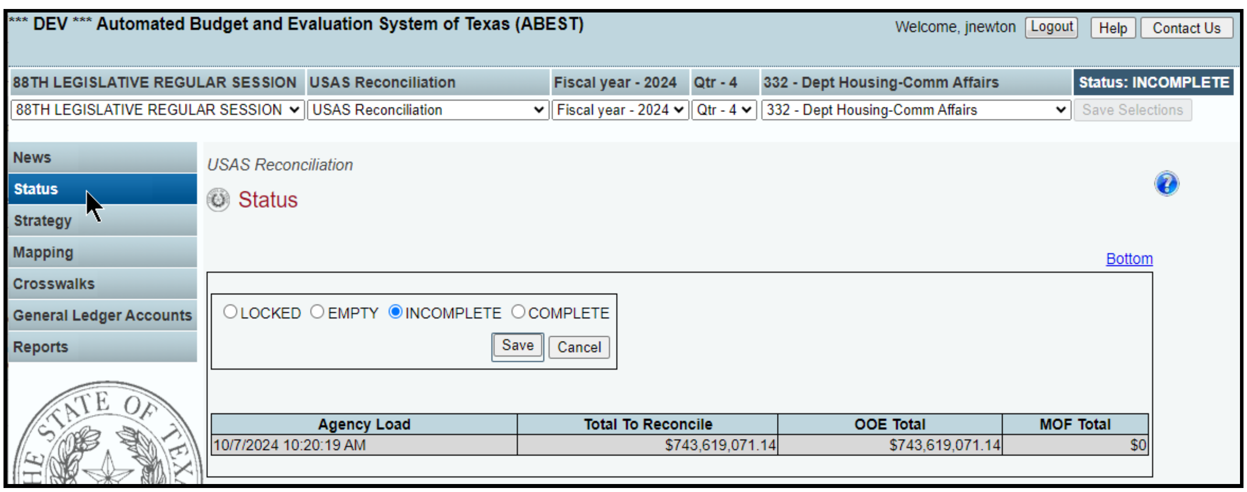
Always verify USAS expenditures against the data in the current session of ABEST. For more information, refer to the USAS Reconciliation Reporting Periods table in these instructions.

IMPORTANT

Agencies are responsible for verifying that the ABEST data is correct before entering reconciliation data.

Verifying by Reconciliation Status

Click the **Status** menu to view the **Status** screen, as shown in the below example.



IMPORTANT

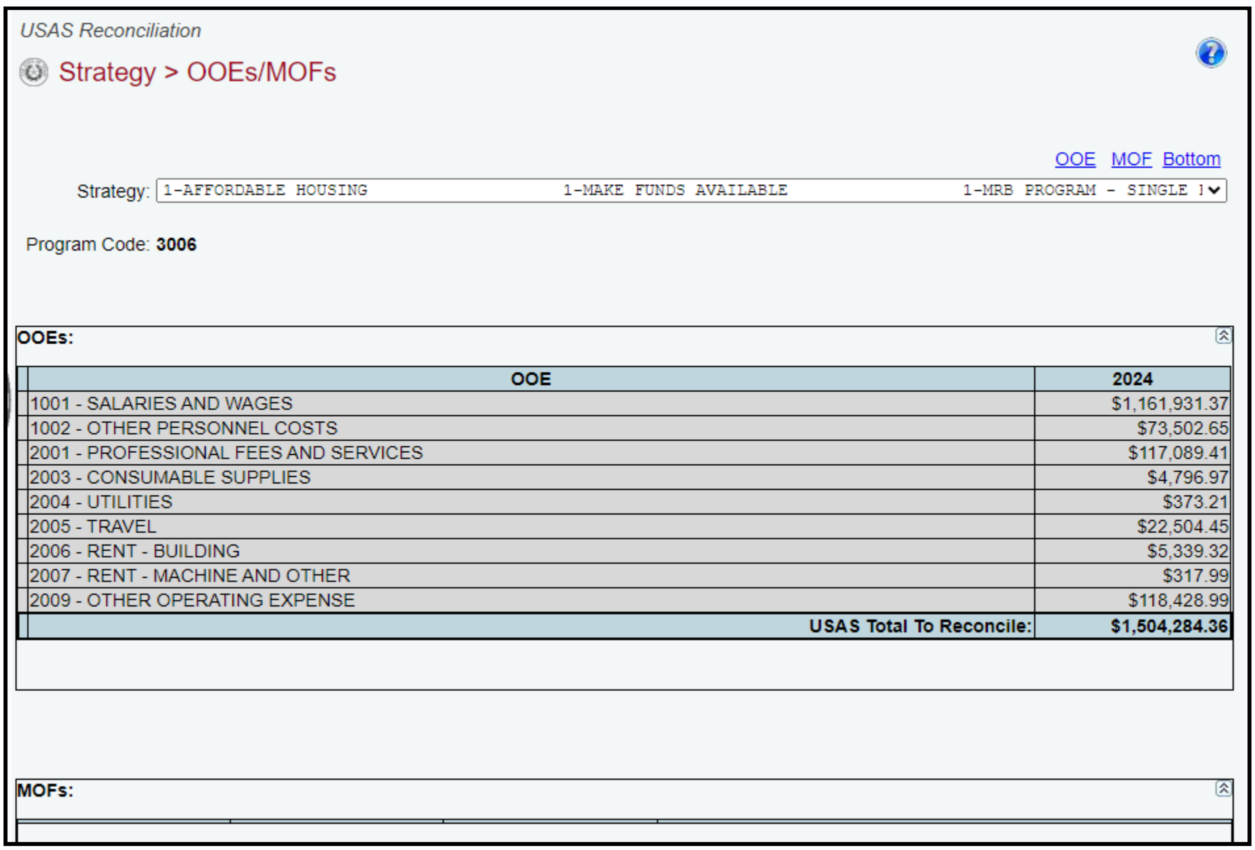
The LBB automatically sets your agency **Status** to **INCOMPLETE** when verifying total to reconcile and/or OOE totals across sessions. You must set your agency **Status** from **EMPTY** to **INCOMPLETE** when distributing OOEs, MOFs, CFDA/ALNs, and FTEs to the next session.

The dollar amount that appears under **Total To Reconcile** reflects the current expenditure total for your agency based on the most recent upload into ABEST from USAS. If the total to reconcile is correct, look at each strategy total as described below. If the total to reconcile is incorrect, you will need to do some troubleshooting in USAS with your agency's assigned ACO. Refer to the Incorrect Expenditure Data section of these instructions for more details.

Verifying by Strategy

Click the **Strategy** menu and the **OOEs/MOFs** submenu to verify totals by strategy.

The **OOEs** and **MOFs** grids for the first strategy display on the screen, as shown below.



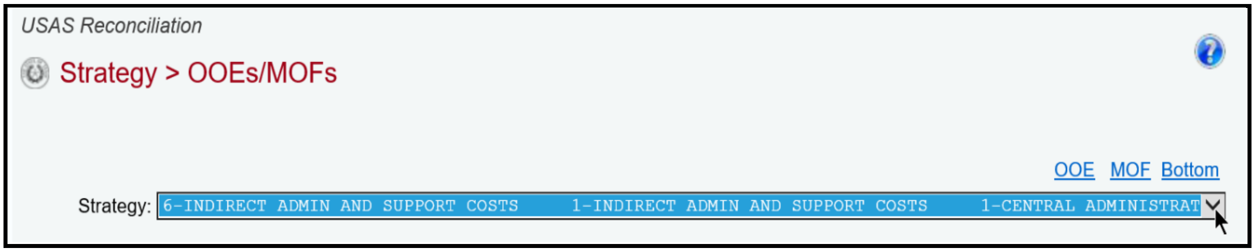
OOE	2024
1001 - SALARIES AND WAGES	$1,161,931.37
1002 - OTHER PERSONNEL COSTS	$73,502.65
2001 - PROFESSIONAL FEES AND SERVICES	$117,089.41
2003 - CONSUMABLE SUPPLIES	$4,796.97
2004 - UTILITIES	$373.21
2005 - TRAVEL	$22,504.45
2006 - RENT - BUILDING	$5,339.32
2007 - RENT - MACHINE AND OTHER	$317.99
2009 - OTHER OPERATING EXPENSE	$118,428.99
USAS Total To Reconcile:	**$1,504,284.36**

Verify the expenditures for each **OOE** code or by the **USAS Total to Reconcile** for the selected strategy.

IMPORTANT

You cannot enter data during the verification process. You will enter OOE, MOF, CFDA/ALNs, and FTE data when reconciling to the next session. For more details, refer to the USAS Reconciliation Reporting Periods table in these instructions.

To select a new strategy, click in the **Strategy** drop-down menu and select from the list, as shown in the below example.



Verify the expenditures for each **OOE** code or by the **USAS Total to Reconcile** for each strategy listed for your agency.

TIP

USAS expenditures reflect the agency's budget structure in place for a fiscal year's appropriations. For example, fiscal year 2024 USAS expenditure data reflects the agency's 88R goals, objectives, and strategies.

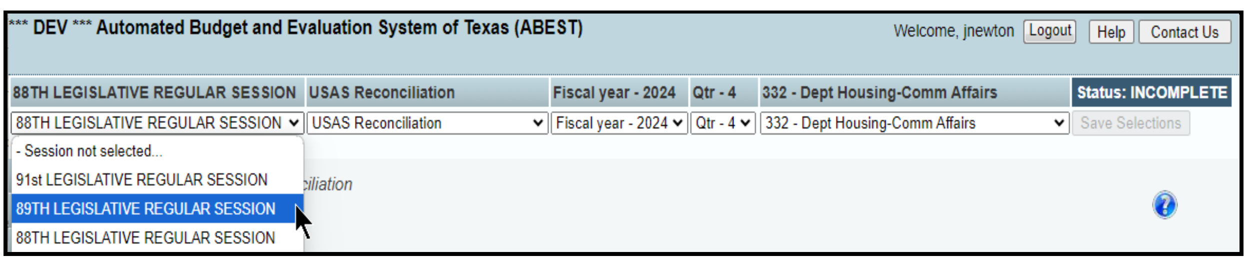
RECONCILING EXPENDITURES

You will enter your agency's reconciled data for each strategy listed on the following **Strategy** submenus.

- OOEs /MOFs
- CFDA/ALNs (if applicable)
- FTEs

UPDATING USER PROFILE TO NEXT SESSION

To reconcile data to the next session, select **89th Legislative Regular Session** in your user profile (as shown in the below example), and click **Save Selections**.



CHANGING STATUS TO INCOMPLETE

ABEST will not allow you to enter data until you set the agency **Status** to **INCOMPLETE**. Click the **Status** menu, as shown below.

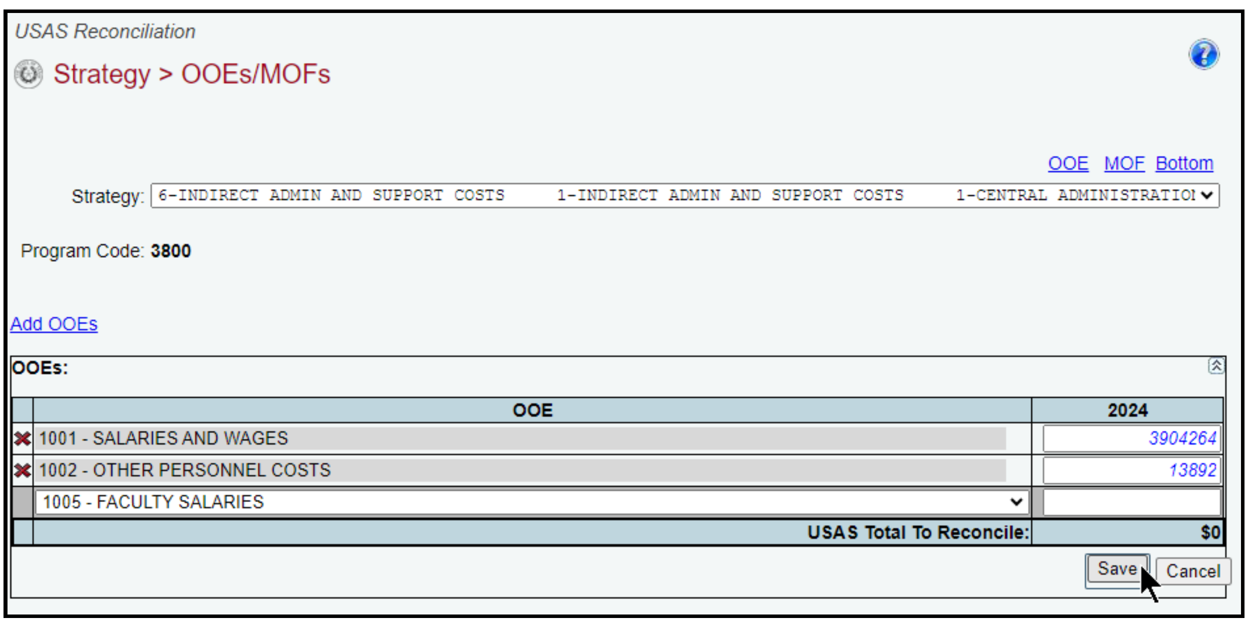
Select the **INCOMPLETE** radio button and click **Save**.

When you complete data entry for USAS Reconciliation, you must set your agency **Status** to **COMPLETE**. Refer to the Appendix B: Changing Budget Status to Complete section of these instructions.

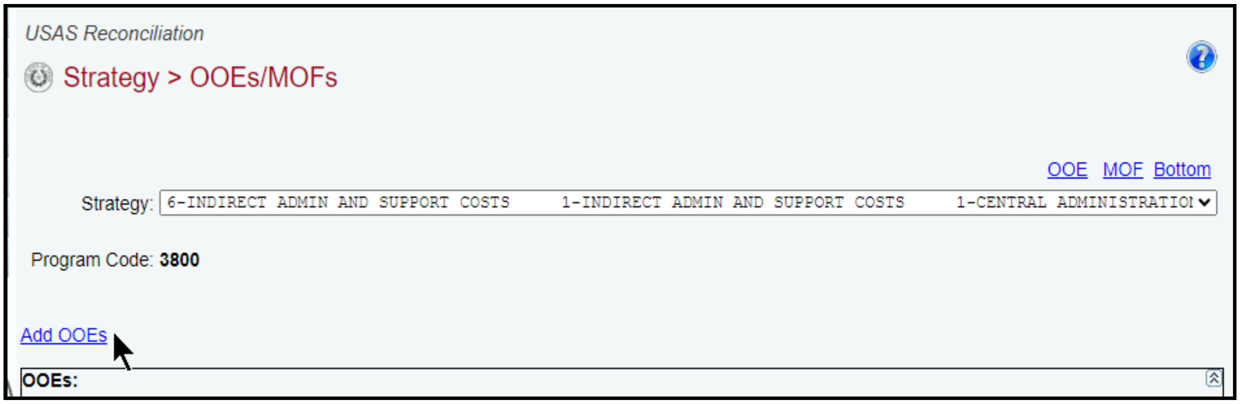
DISTRIBUTING EXPENDITURES (OOES) BY STRATEGY

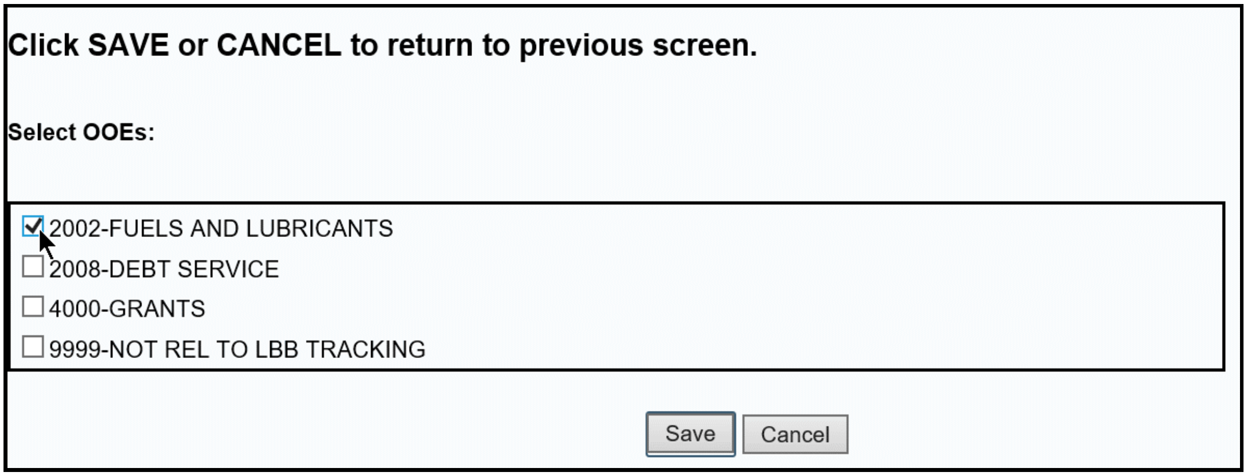
Click the **Strategy** menu and the **OOEs/MOFs** submenu. Select a **Strategy** from the drop-down list, as shown in the following example.

Enter the **OOE** amounts for each **OOE** listed and click **Save**. If necessary, click the **Add OOEs** hyperlink to add additional OOEs.

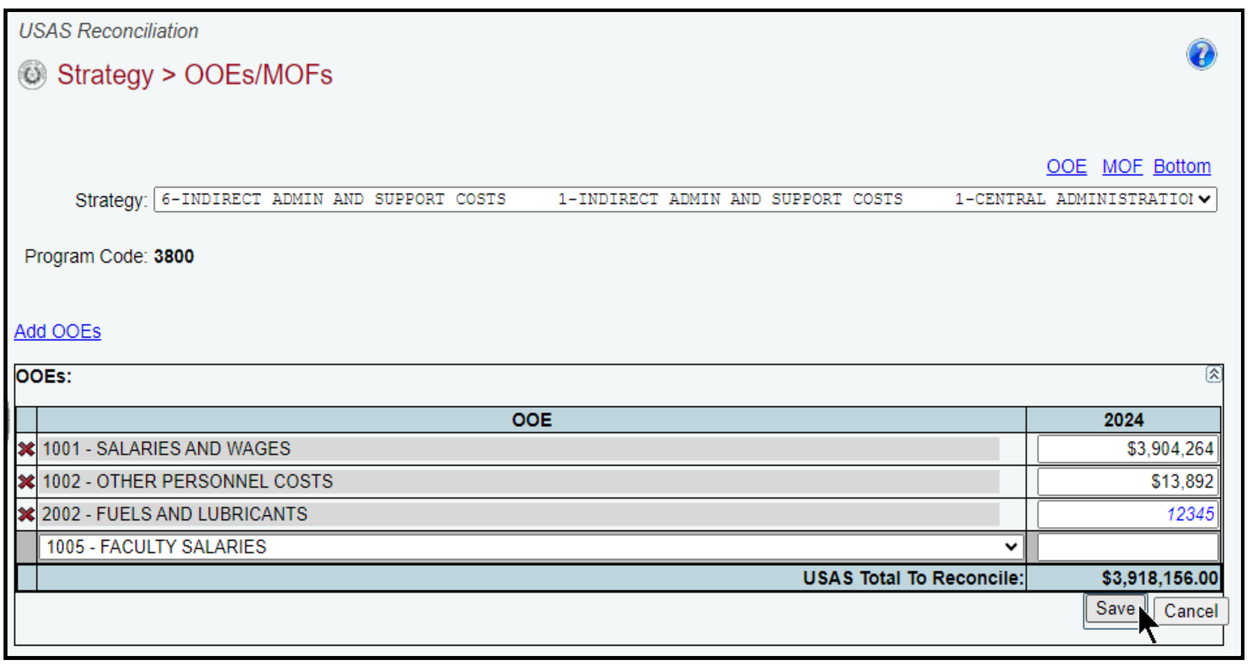


When you click the **Add OOEs** hyperlink (shown below) to add additional OOEs, the following selection box/list will display. Select the OOEs to add and click **Save**.





The selected OOE(s) will display in the **OOEs** grid. Enter the **OOE** amounts and click **Save**.



TIP

To view data for all strategies by OOE code, generate the report **OOE Distribution by OOE Code**. Refer to the [Appendix C: Reconciliation Reports] section of these instructions for details.

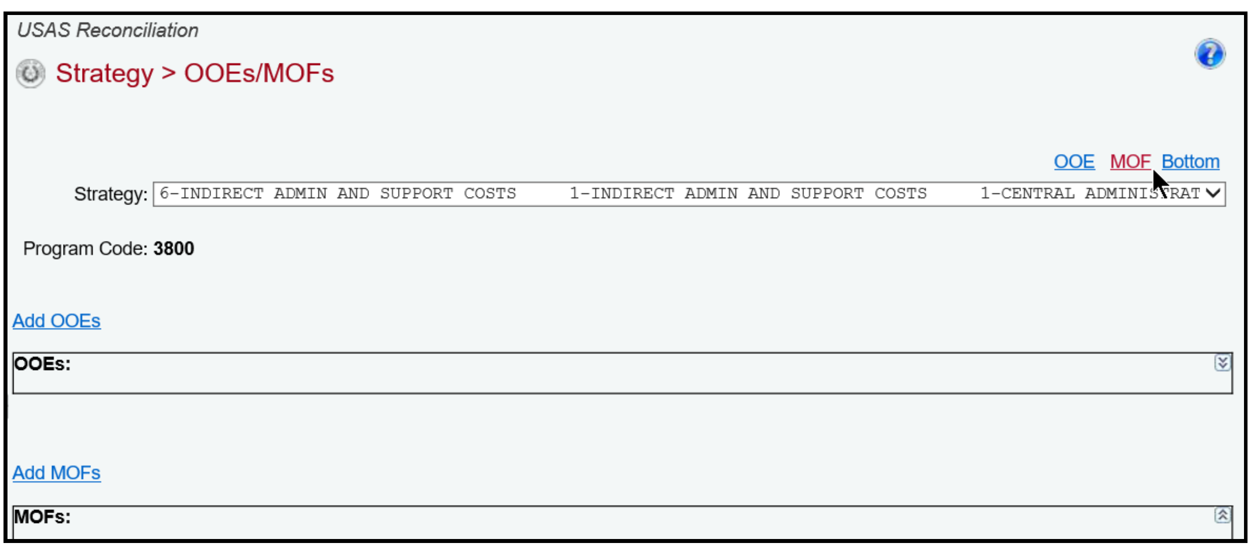
Review the following **Navigation Options Reference** table. The options will help you navigate easily within ABEST's USAS Reconciliation application and are helpful when you have a large amount of data displayed on the screen.

NAVIGATION OPTIONS REFERENCE

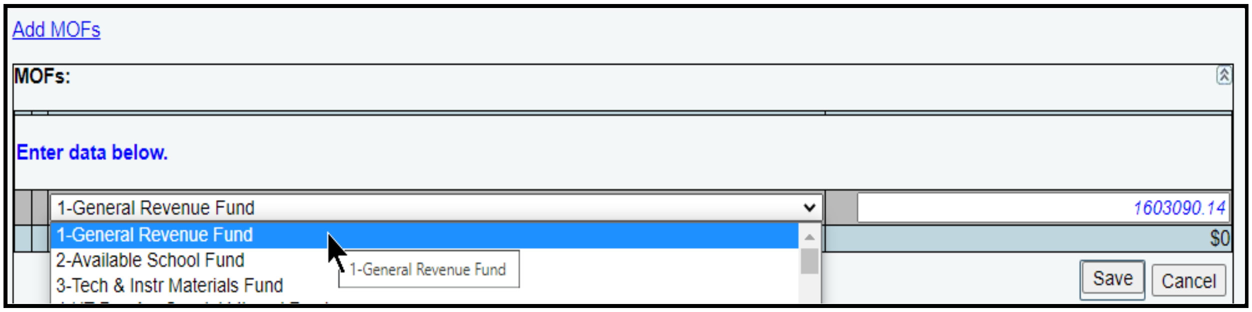
Double Arrow (top right of each grid)	Use this toggle arrow to collapse/expand a particular grid. It will allow you to view the details above/below a particular grid.
Add OOEs	Hyperlink directs you to a list of OOEs not currently displayed on the OOE grid. Select the OOEs you would like to add and click **Save**. Click **Cancel** to return to the previous screen.
Add MOFs	Hyperlink directs you to a list of MOFs not currently displayed on the MOF grid. Select the MOFs you would like to add and click **Save**. Click **Cancel** to return to the previous screen.
Delete Row	Click the icon to delete a row. Confirm your request by clicking **OK** or **Cancel** to stop your request and return to the previous screen.
OOE	Hyperlink directs you to the top portion of the screen and displays the OOEs you have entered for the selected strategy.
MOF	Hyperlink directs you to the bottom portion of the screen and displays the MOFs you have entered for the selected strategy.
Top and Bottom	Hyperlink positions the cursor at the top or bottom of the screen

DISTRIBUTING MOFS BY STRATEGY

Scroll down to the second grid or click the **MOF** hyperlink at the top of the screen, as shown below. The hyperlink will take you to the **MOFs** grid at the bottom of the screen.

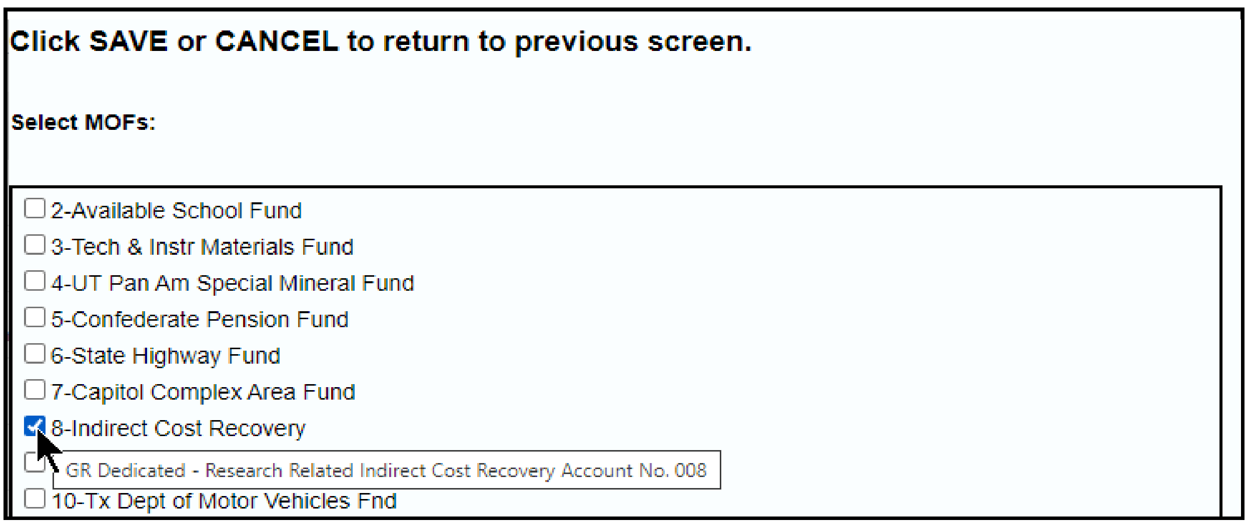


To add a single MOF, select the **MOF** from the drop-down list, enter the amount and click **Save**.

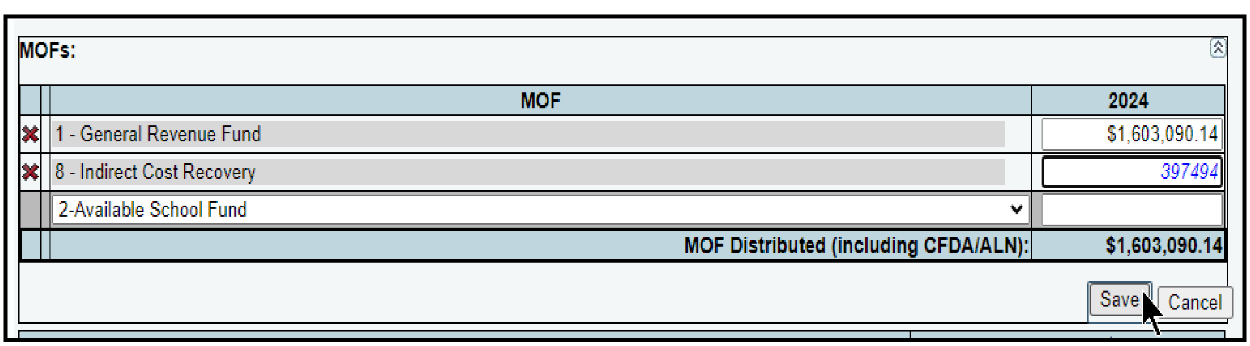


To add multiple MOFs, click the **Add MOFs** hyperlink, as shown below.

When you click the **Add MOFs** hyperlink to add additional MOFs, a selection box/list will display. Select the MOFs to add and click **Save**.



The MOFs display in the **MOFs** grid, as shown in the below example. Enter the **amounts** for each MOF listed and click **Save**.



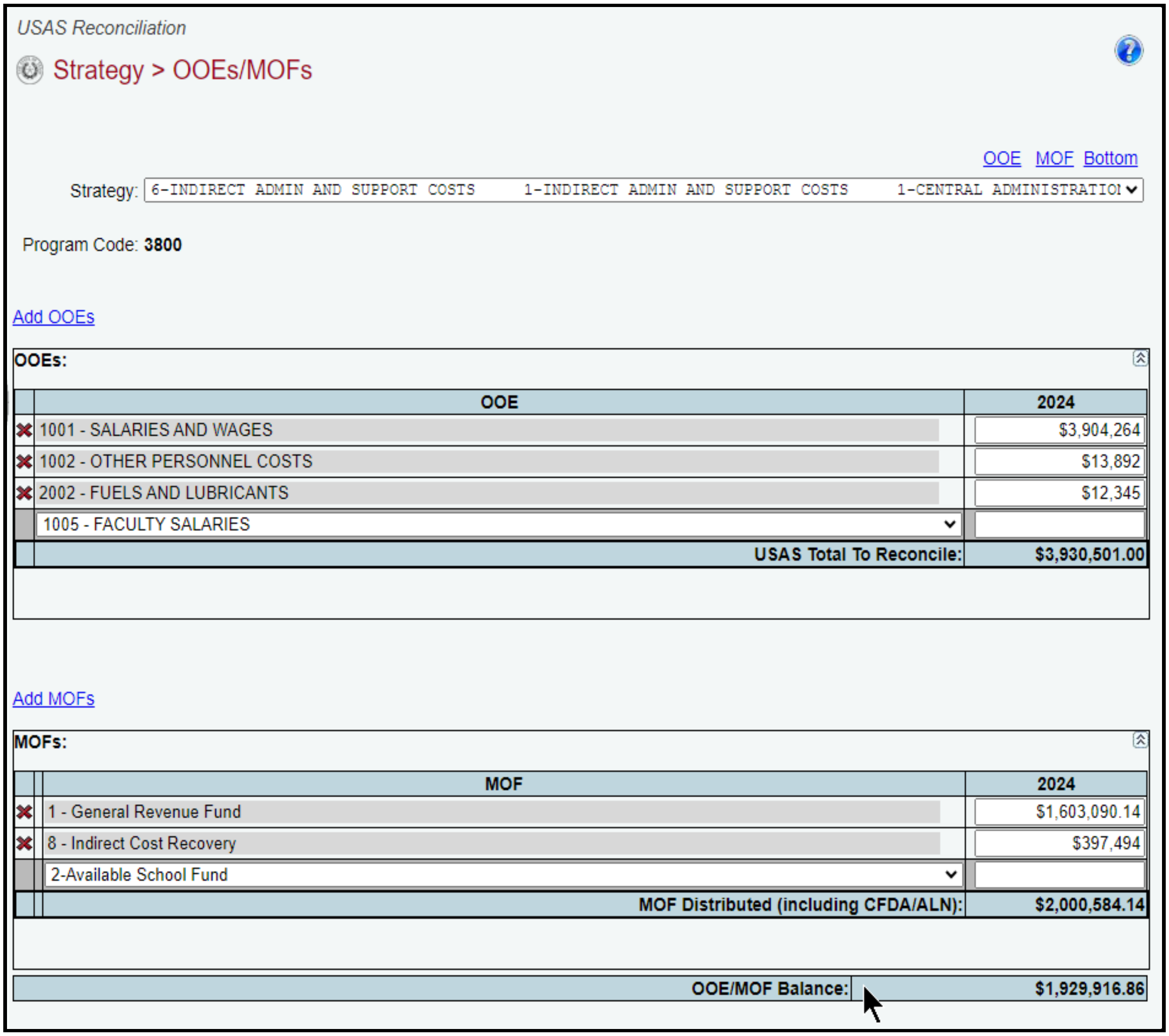
IMPORTANT

Federally funded MOFs are defined at the CFDA/ALNs level. Select the federally funded MOF from the list and click Save. ABEST will save the MOF and add zero dollar amounts for each fiscal year. Refer to the Distributing CFDA/ALNs section of these instructions to enter dollar amounts by CFDA/ALNs.

TIP

To view data for all strategies by MOF code, generate the report **MOF Distribution by MOF Code**. Refer to the Appendix C: Reconciliation Reports section of these instructions.

Review the **OOE/MOF Balance** for each strategy, as shown in the below example. This total must be zero in order for the **OOE** and **MOF** totals to be in balance.



IMPORTANT

You cannot complete the reconciliation process until each strategy has its **MOFs** and **OOEs** in balance.

DISTRIBUTING CFDA/ALNS

You can add federally funded MOFs from the **Strategy→OOEs/MOFs** menu or from the **Strategy→CFDA/ALNs** menu. Select the option that works best for you.

- Use the **OOEs/MOFs** submenu if you want to add federally funded MOFs (not CFDA/ALNs amounts) along with your other MOFs. Refer to the MOFs section of these instructions.
- Use the **CFDA/ALNs** submenu if you want to navigate directly to the CFDA/ALNs data entry screen to add your federally funded MOFs and related CFDA/ALNs dollar amounts. Refer to the CFDA/ALNs Submenu section of these instructions.

TIP

You can navigate to the CFDA/ALNs data entry screen by clicking the **Strategy→OOEs/MOFs** menu and then the magnifying glass displayed to the left of a federally funded MOF or you can go directly to the CFDA/ALNs data entry screen by clicking the **Strategy→CFDA/ALNs** menu.

IMPORTANT

If a CFDA/ALNs number cannot be found in ABEST, send an email to CFDA@lbb.texas.gov and provide the following information:

- Contact Information (name and phone number of requestor);
- Agency code and agency name;
- CFDA/ALNs number;
- Program name for the CFDA/ALNs number you are requesting; and
- Notice of grant award or other documentation that demonstrates you have received Federal Funds along with its intended use. For example, a sub-recipient who is under contract with a primary recipient of a grant award will need to provide a copy of the contract or agreement that they received from the primary recipient.

Review the **Navigation Options Reference** table below.

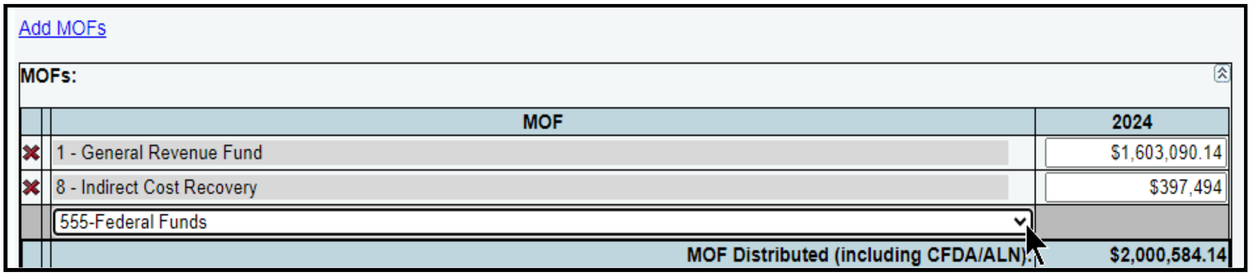
NAVIGATION OPTIONS REFERENCE

Double Arrow (top right of each grid)	Use this toggle arrow to collapse/expand a particular grid. It will allow you to view the details above/below a particular grid.
Add Multiple CFDA/ALNs	Hyperlink directs you to a list of CFDA/ALNs not currently displayed on the CFDA/ALNs grid. Select the CFDA/ALNs you would like to add and click **Save**. Click **Cancel** to return to the previous screen.
Add MOFs	Hyperlink directs you to a list of MOFs not currently displayed in the MOF drop-down list. Select the MOFs you would like to add and click **Save**. Click **Cancel** to return to the previous screen.
Delete Row	Click the icon to delete a row. Confirm your request by clicking **OK** or **Cancel** to stop your request and return to the previous screen.
Top and Bottom	Hyperlink positions the cursor at the top or bottom of the screen.

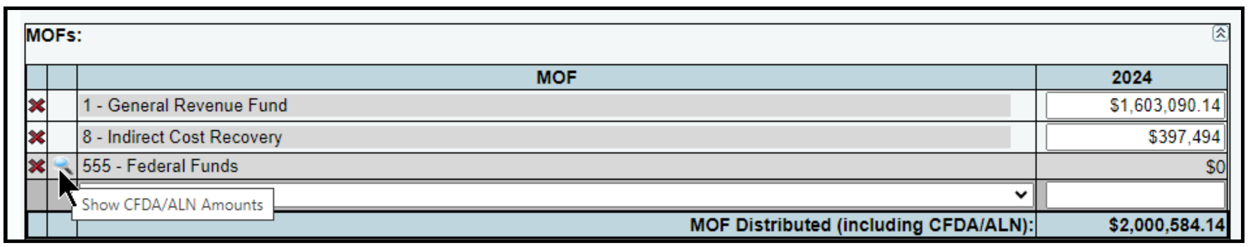
OOES/MOFS Submenu

If the application has timed out or you have moved away from the **Strategy→OOEs/MOFs** screen, click the **Strategy** menu and the **OOEs/MOFs** submenu.

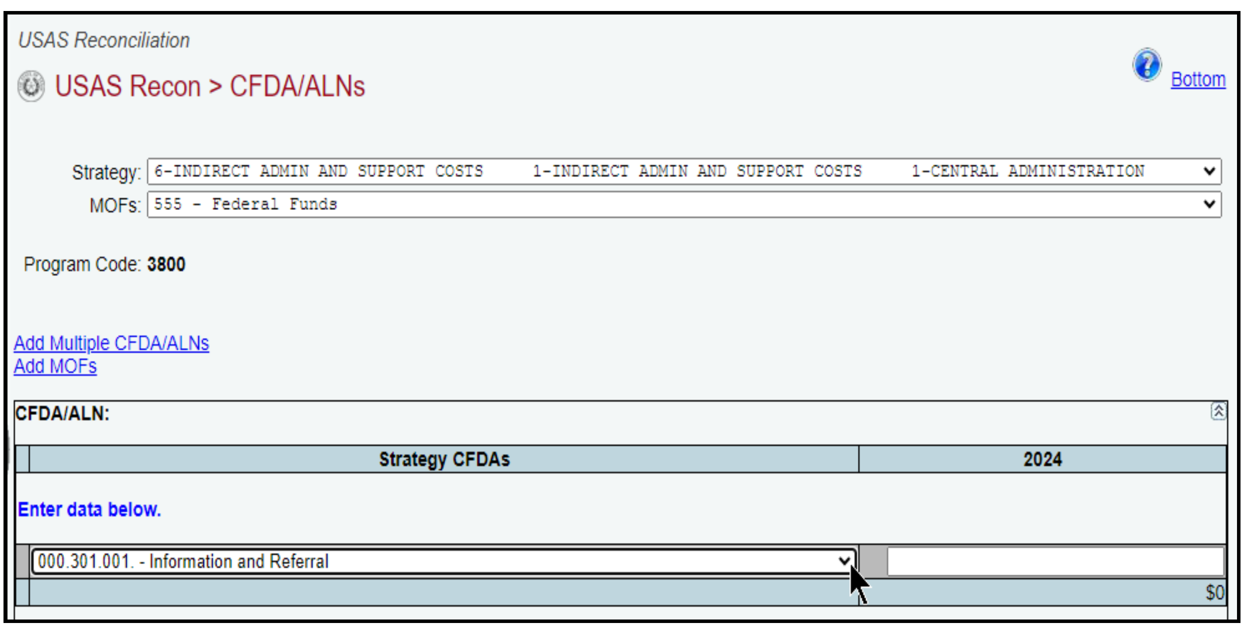
Select the **Strategy** from the drop-down list. Then, click the **MOF** hyperlink at the top of the screen or add a single MOF from the drop-down list (example shown below). Add your federally funded MOF(s) as mentioned earlier in the **Distributing MOFs by Strategy** section of these instructions.



To enter amounts at the CFDA/ALNs level, click the **magnifying glass** located to the left of the federally funded MOF code.

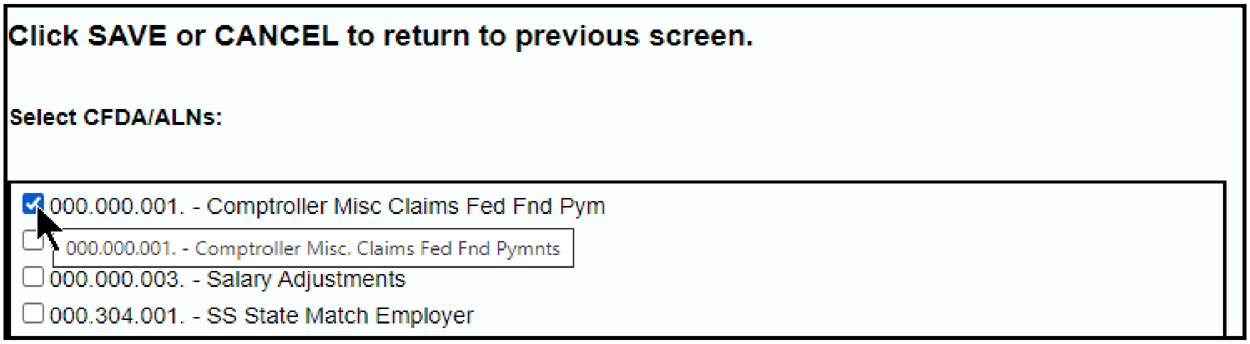


The strategy and MOF load in the drop-down menus on the **USAS Recon > CFDA/ALNs** screen, as shown in the below example. To add a single CFDA/ALNs, select the **CFDA/ALNs** from the drop-down menu, enter the dollar amount and click **Save**.



To add several CFDA/ALNs for the selected strategy and MOF, click **Add Multiple CFDA/ALNs**, as shown below.

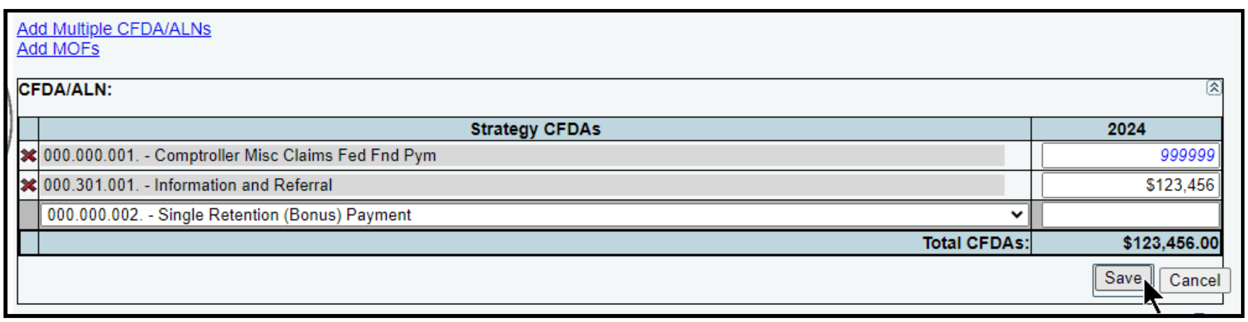
Select the appropriate **CFDA/ALNs,** then scroll to the bottom of the list and click **Save**.



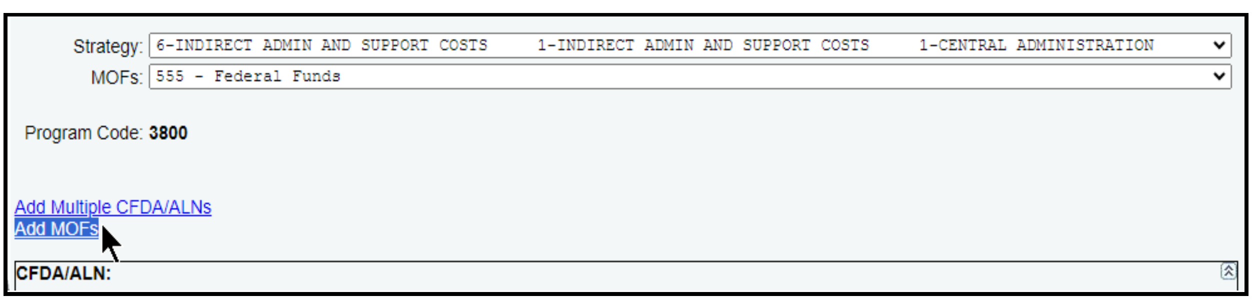
TIP

The nine-digit CFDA/ALNs codes display leading zeroes. For example, to add CFDA/ALN 16-555, select 016-555-000 from the CFDA/ALNs listing.

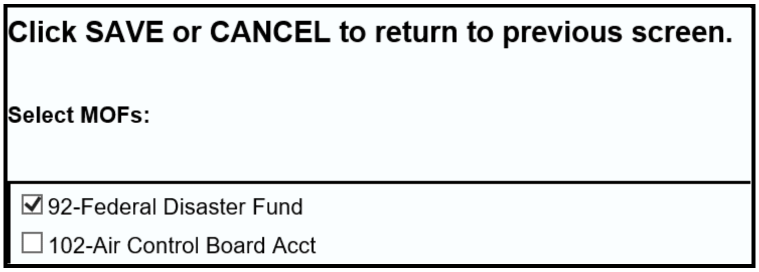
The CFDA/ALNs load into the grid, as shown below. Enter the amounts for each CFDA/ALNs and click **Save**.



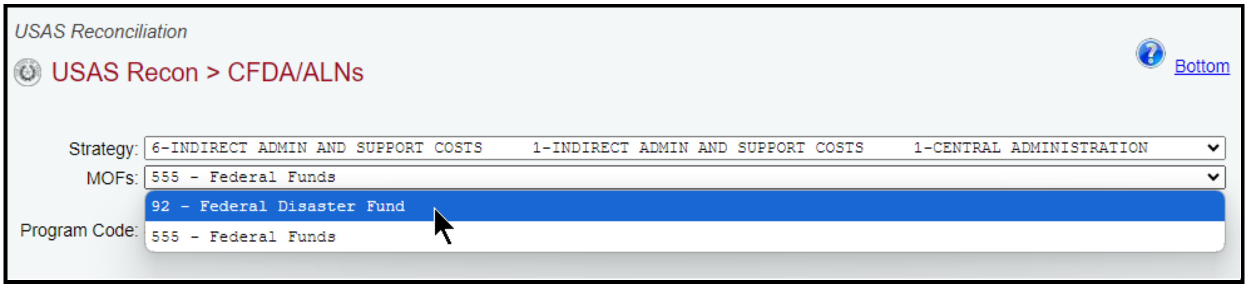
To add additional federally funded MOFs from the CFDA/ALNs screen, select the appropriate strategy and click **Add MOFs** (as shown below).



Select the appropriate **MOFs** and click **Save.**

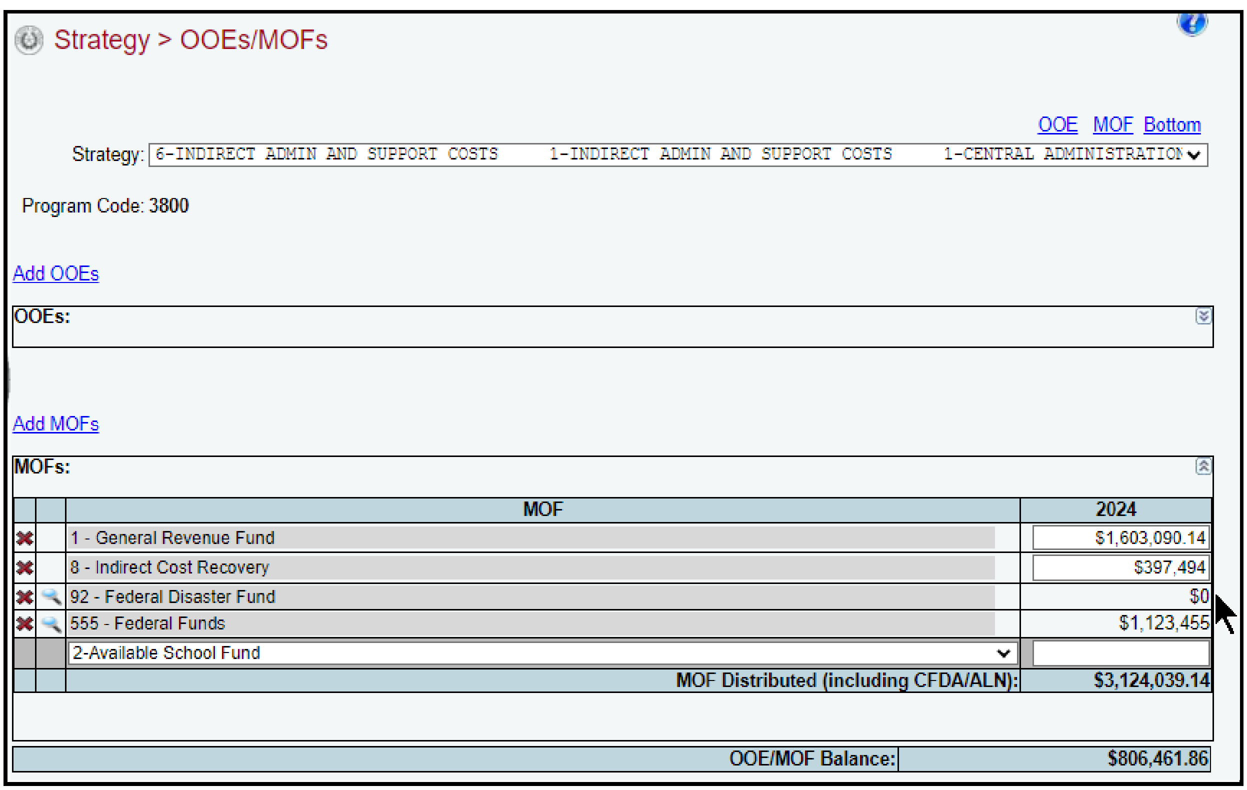


The selected MOFs load into MOFs drop-down menu for the strategy. Select the appropriate **MOF** and add the **CFDA/ALNs detail,** as mentioned earlier.



Click the **back button** on your browser or select the **Strategy→OOEs/MOFs** menu to return to the OOE and MOF detail by strategy.

The CFDA/ALNs detail rolls up for the corresponding MOF, and the CFDA/ALNs amounts are not editable from the **MOFs** grid, as shown in the below example.

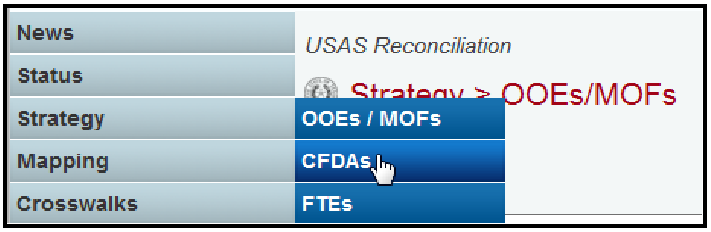


IMPORTANT

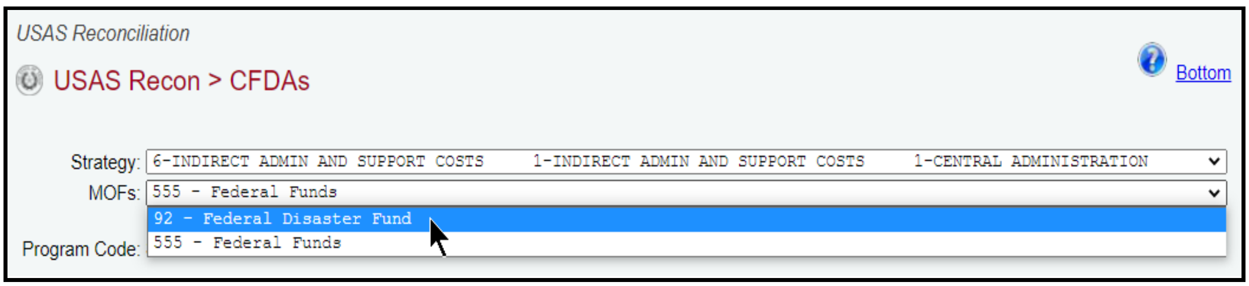
The **MOF Distributed (including CFDA/ALNs**) row sums up all amounts entered for MOFs and CFDA/ALNs. The **OOE/MOF Balance** should be zero for each strategy. A closing edit will prevent you from changing your agency's Reconciliation Status to COMPLETE if the **OOE/MOF Balance** is not zero for each strategy.

CFDA/ALNs Submenu

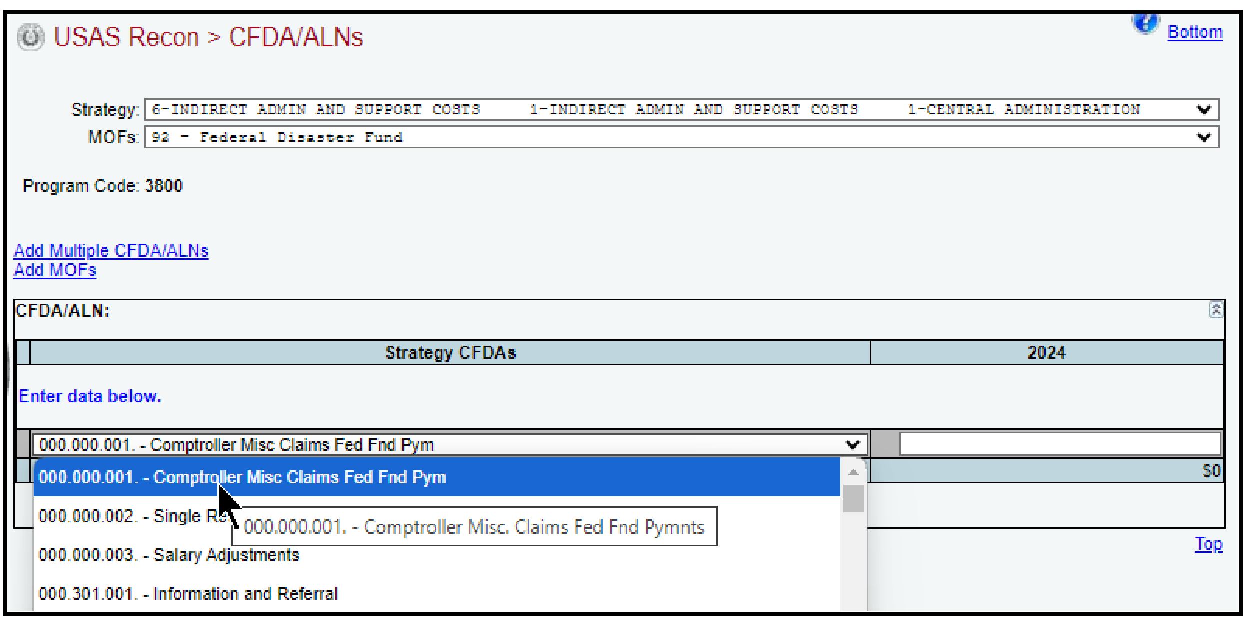
Click the **Strategy** menu and **CFDA/ALNs** submenu to navigate directly to the CFDA/ALNs data entry screen.



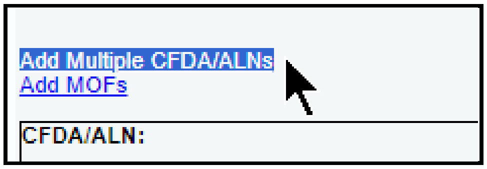
The first **Strategy** and **MOF** (if available) load into the drop-down menu boxes. To change the **Strategy** or **MOF**, select a different item from the drop-down menus (see following example).



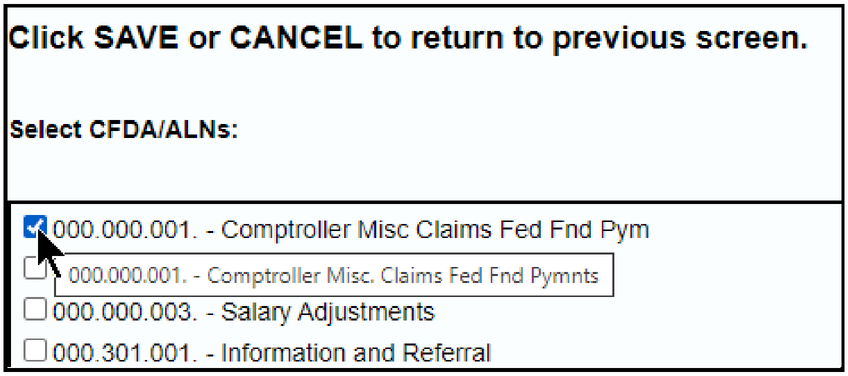
To add a single CFDA/ALNs, select a **CFDA/ALNs** from the drop-down list, enter the amount and click **Save**, as shown below.



To add several CFDA/ALNs, click the **Add Multiple CFDA/ALNs** hyperlink, as shown below.



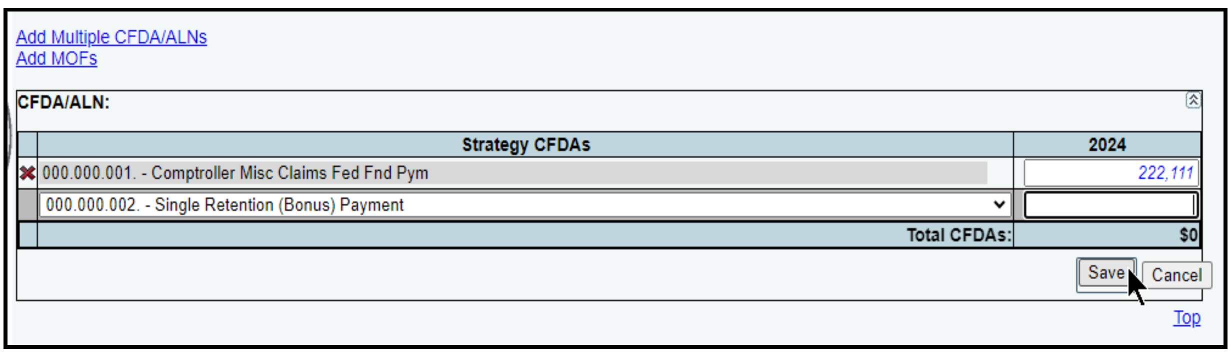
Select the appropriate **CFDA/ALNs** and click **Save.**



TIP

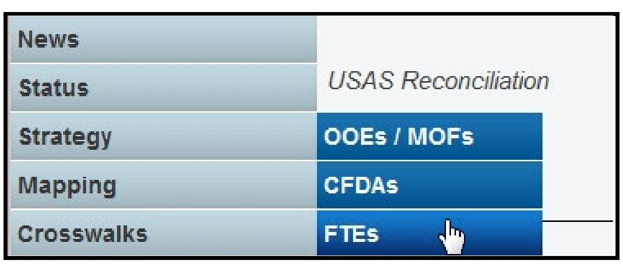
The nine-digit CFDA/ALNs codes display leading zeroes. For example, to add CFDA/ALN 16-555, select 016-555-000 from the CFDA/ALNs listing.

The **CFDAs/ALNs** load into the grid. Enter the amounts for each **CFDA/ALNs** and click **Save**.



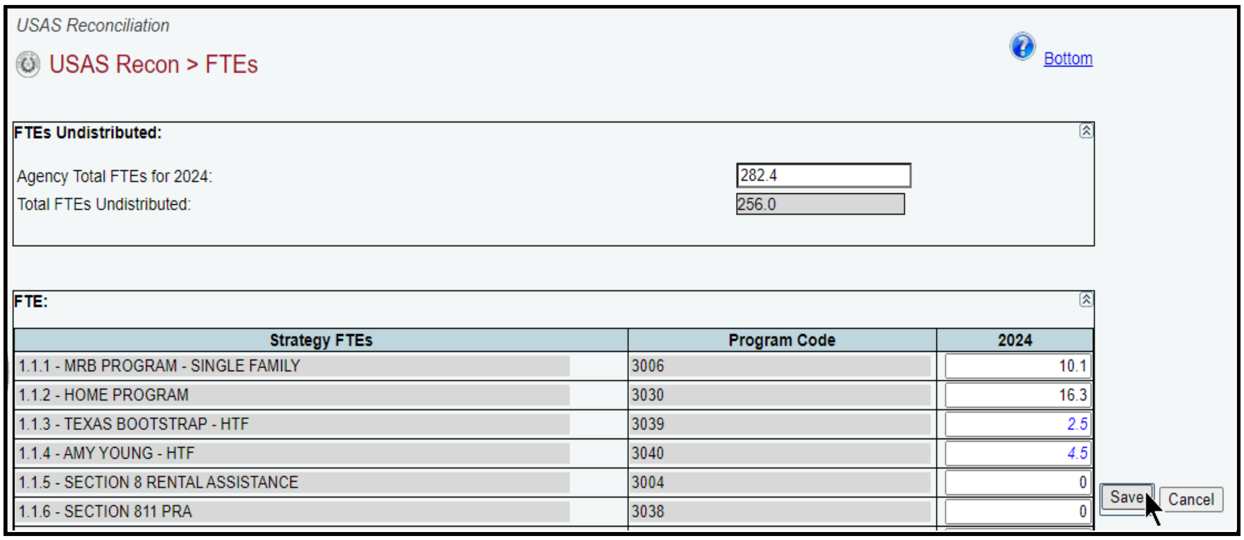
DISTRIBUTING FTES

Click the **Strategy** menu and the **FTEs** submenu, as shown below.



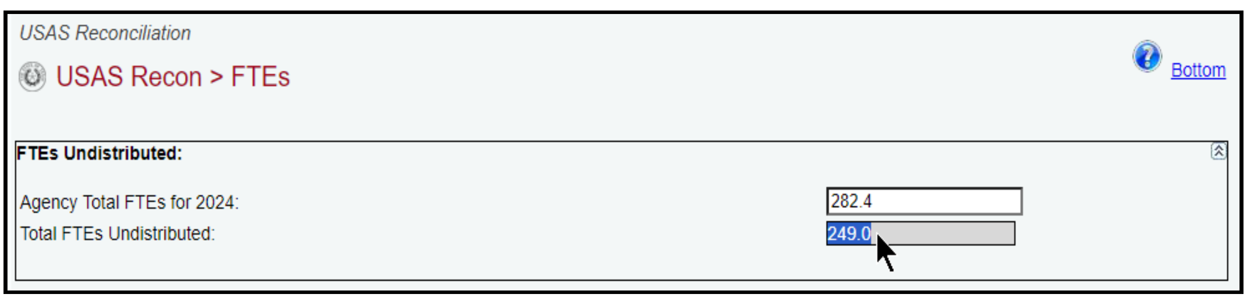
Enter your **Agency Total** in the **FTEs Undistributed** grid (example shown below).

Enter the amounts in the **FTE** grid for each strategy (**Strategy FTEs/Program Code**) and click **Save** (example shown below).



IMPORTANT

The **Total FTEs Undistributed** should be zero after you have entered all the FTE amounts, as shown below. If the amount is not zero, a closing edit will prevent you from changing your agency's Reconciliation Status to COMPLETE.



RECONCILING TO THE SAME SESSION

As previously mentioned, two separate sections for reconciliation are included in this manual to show a clear distinction between the USAS reconciliation processes (Reconciling Across Sessions and

Reconciling to the Same Session). Use the appropriate section to complete your USAS reconciliation for a given fiscal year and quarter.

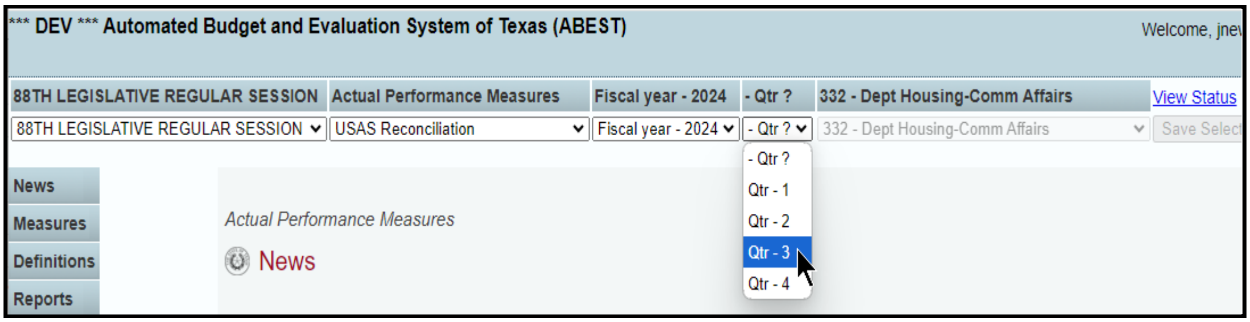
Review the appendices at the end of these instructions for topics that cover both sections.

Refer to the USAS Reconciliation Reporting Periods table in these instructions for further details.

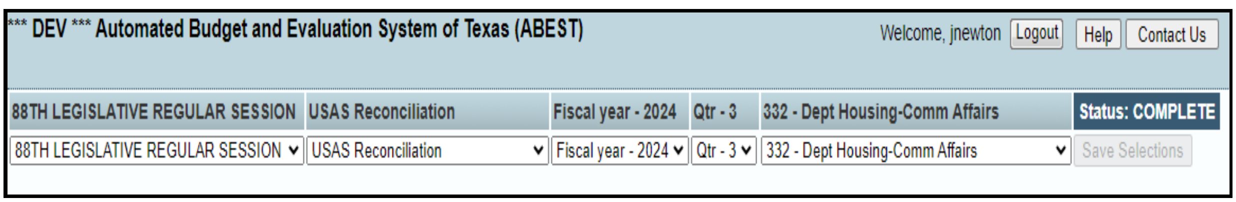
VERIFYING PROFILE SELECTION WHEN RECONCILING TO THE SAME SESSION

Ensure that your profile is correct. In these instructions, fiscal year 2024-quarter 3 is used as the primary example for reconciling to the same session. Use the relevant profile parameters (i.e.; session, fiscal year, and quarter) depending on where you are in the data entry process.

Select the applicable **Session**, Business Process (**USAS Reconciliation**), **Fiscal Year**, **Quarter**, and your agency code, as shown in the below example. Click **Save Selections** to update your profile.



The options selected will display on the profile settings bar, which is at the top of each screen. The agency **Status** associated with these settings is also included.



Refer to the Profile Selection and Confirmation section of these instructions for further details.

CHANGING YOUR STATUS TO INCOMPLETE

ABEST will not allow you to enter data until you set the agency **Status** to **INCOMPLETE**.

Click the **Status** menu, as shown below.

Select the **INCOMPLETE** radio button (shown on the following example) and click **Save**.

IMPORTANT

When you complete data entry for USAS Reconciliation, you must set your agency **Status** to **COMPLETE**. Refer to the Appendix B: Changing Budget Status to Complete section of these instructions for further details.

VERIFYING USAS DATA

Before reconciling your agency's USAS expenditures to your agency's current appropriation structure in ABEST, you must verify that the expenditure information received from USAS is complete and correct. This is the same process you have done before when reconciling across two sessions. Refer to the previous Verifying USAS Data section of these instructions for specific details.

RECONCILING EXPENDITURES

You will enter your agency's reconciled data for each strategy on the following **Strategy** submenus.

- OOEs /MOFs (MOF data only)
- CFDA/ALNs (if applicable)
- FTEs

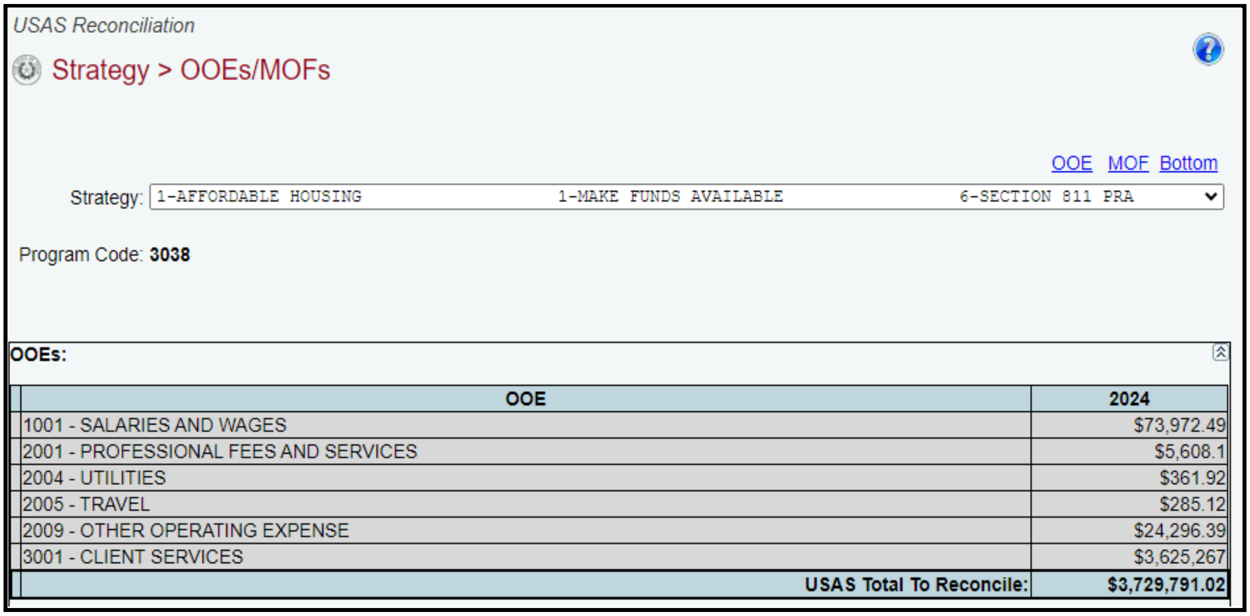
DISTRIBUTING MOFS BY STRATEGY

Click the **Strategy** menu and the **OOEs/MOFs** submenu.

Select a **Strategy** from the drop-down list, as shown in the following example.

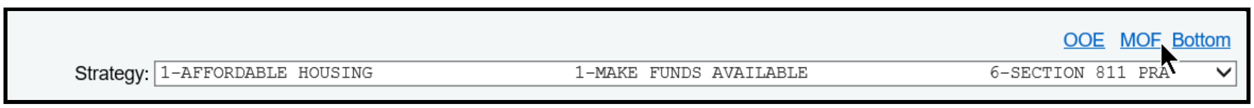
IMPORTANT

You will not distribute OOE data when reconciling across the same session. The OOE data displays in the first grid and is not editable from the **Strategy** menu (as shown in the below example). If you find an error in your agency's ABEST OOE data, contact your agency's assigned ACO at the Comptroller's Office before continuing.



OOE	2024
1001 - SALARIES AND WAGES	$73,972.49
2001 - PROFESSIONAL FEES AND SERVICES	$5,608.1
2004 - UTILITIES	$361.92
2005 - TRAVEL	$285.12
2009 - OTHER OPERATING EXPENSE	$24,296.39
3001 - CLIENT SERVICES	$3,625,267
USAS Total To Reconcile:	$3,729,791.02

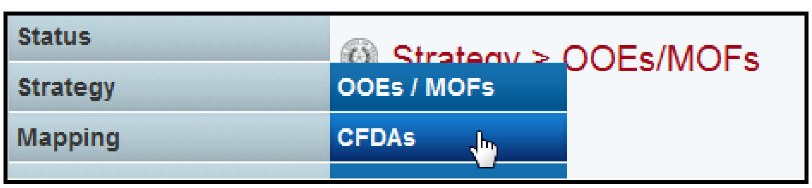
Click the **MOF** hyperlink at the top of the screen, as shown below. The hyperlink will take you to the **MOF** grid at the bottom of the screen. You can also scroll down to the **MOF** grid.



The data entry screen allows you to distribute MOFs just as you have done before when reconciling across two sessions. Refer to the Reconciling Across Sessions section of these instructions for data entry details.

DISTRIBUTING CFDA/ALNS

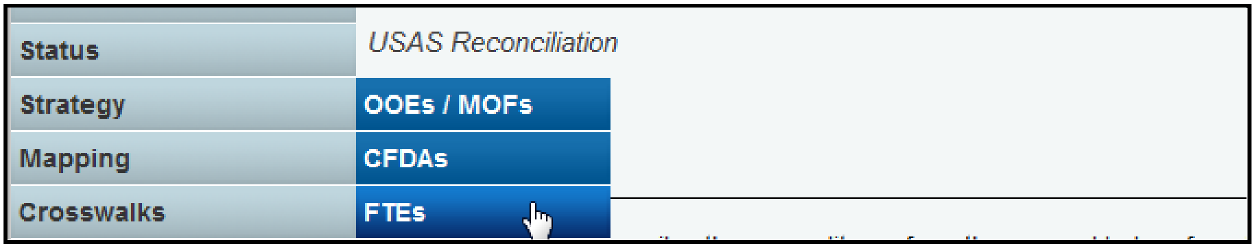
Click the **Strategy** menu and **CFDA/ALNs** submenu to navigate directly to the CFDA/ALNs data entry screen.



The data entry screen allows you to distribute CFDA/ALNs just as you have done before when reconciling across two sessions. Refer to the Distributing CFDA/ALNs section of these instructions for data entry details.

DISTRIBUTING FTES

Click the **Strategy** menu and the **FTEs** submenu, as shown below.



The data entry screen allows you to distribute FTEs just as you have done before when reconciling across two sessions. Refer to the Distributing FTEs section of these instructions for data entry details.

APPENDICES

APPENDIX A - MATCHING ABEST EXPENDITURE AMOUNTS TO USAS

To verify in USAS the expenditures that appear in ABEST, run the *S062 Appropriation Record Inquiry* for the appropriation year you are reconciling in ABEST. Set the inquiry month to 13. The *S062 Appropriation Record Inquiry* captures by appropriation number and appropriated fund all the expenditure activity and other information involving appropriations.

COMPARING BALANCE TYPES TO ABEST TOTALS

ONE-TO-ONE RELATIONSHIPS

You may compare the balance types (BT) and their corresponding amounts to the totals in ABEST if your agency's strategies have a one-to-one relationship with appropriation numbers. Adding BTs 15, 16, 17, 18, and 22 in the GL Accounts and Balance-Type Relationships table (see next page) produces the total expenditure obligations for that particular appropriation and appropriated fund. This amount should equal the **Total To Reconcile** in ABEST (example shown below) on the USAS Reconciliation **Status** screen.

Agency Load	Total To Reconcile	OOE Total	MOF Total
10/4/2022 10:56:28 AM	$2,135,846,983.45	$2,135,846,983.45	$0

MANY-TO-ONE RELATIONSHIPS

Some strategies may not have only one appropriation number supporting them, as a result of riders or other legislation in which an appropriation number is assigned. These appropriation numbers will report to an existing strategy. In a many-to-one relationship between appropriation numbers and strategy, agencies need to add *62 Appropriation Record Inquiry* balances together to obtain the total for a particular strategy.

ONE-TO-MANY RELATIONSHIPS

Another situation may exist in which one appropriation supports many strategies. To assist with this situation, USAS requestable reports and ad hoc reports have been developed. You must have USAS access with user class 99 to access ad hoc reports online. To obtain ad hoc reports, click the following link, https://fmx.cpa.state.tx.us/bi/sirsmenu.php, and enter your USAS user name and password.

The following site provides a link to Web-based training for creating ad hoc reports and other resources: https://fmx.cpa.state.tx.us/fmx/systems/bi/sirs/index.php.

GENERAL LEDGER ACCOUNTS

General ledger accounts are the basis for the data extracted from USAS. Most of the general ledger accounts used correspond to balance types found on the USAS inquiry screens. The following table indicates the general ledger and balance-type relationships. Note that several general ledger accounts affect the same balance type. In addition, generic T-Codes do not post to Balance types, but any GL listed in the table is available for use in ABEST.

TABLE: GL ACCOUNTS AND BALANCE-TYPE RELATIONSHIPS

GENERAL LEDGER ACCOUNT	USAS BALANCE TYPE
5500 – Expenditure Control Cash	15 – Cash Expenditures
5501 – Expenditure Control Accrued	17 – Accrued Expenditures
5505 – Payroll Accrued Expenditures	16 – Cash Reserved Payroll
5600 – GAAP Expenditure Offset	Does Not Post to Tables
5700 – CA Memo Expenditure Control	22 – CA Memo Expenditures
5701 – CA Accrued Expenditure Control	22 – CA Memo Expenditures
5702 – CA Encumbrance Reporting	22 – CA Memo Expenditures
9001 – Encumbrances	18 – Encumbrances Outstanding
9003 – Encumbrances (Reporting)	18 – Encumbrances Outstanding
6050 – Operating Transfers out	21 – Operating Transfers Out
6051 – Transfers Out, No Post to Tables	Does Not Post to Tables

IMPORTANT

General Ledger Account 6051 is used for recording transfers. GL 6051 may be used, for example, to transfer expenses between a Systems Office and its components, although the GL is not limited to institutions of higher education.

WHEN ABEST AND USAS DO NOT MATCH

ABEST and USAS may not match for many reasons. It may be as simple as not looking at the correct period on the *62 Appropriation Record Inquiry* report or processing documents by using inconsistent program codes and appropriations.

Ask the following questions to determine why ABEST and USAS do not match:

- Does the imbalance affect one strategy or multiple strategies?
- Does the imbalance affect one OOE or multiple OOEs?
- Should additional general ledger accounts be included for your agency, such as for local funds or operating transfers?
- Is there mapping for your agency?
- Do multiple appropriations point to one strategy?

These questions should point to possible reasons for discrepancies. If the problems are found with the USAS data, you should correct the data via expenditure transfers or other appropriate actions. Mapping should be a last alternative to ensure that figures match.

DAFR9000 USAS LBB REPORTABLE EXPENDITURES (DETAIL) REPORT

The DAFR9000 report in USAS is available to assist you with ABEST verification. You will need to establish the report request on the 91 Report Request Profile in USAS.

This report allows agencies to obtain data sorted by FY, AY, program code, appropriation number, PCA, appropriated fund, fund, nacubo subfund, LBB object, comptroller's object, or GL account.

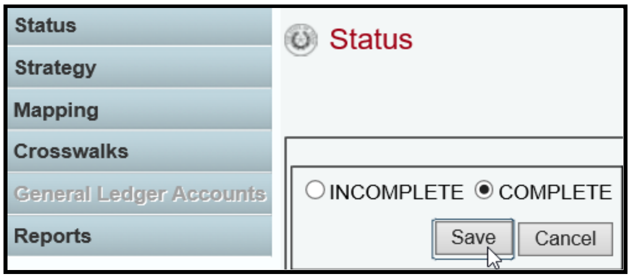
To use this report, agencies must post their expenditures at program code level 3. If an agency posts at a lower level, this report will not provide valid data.

The report is requestable on a daily basis on the *91 Report Request Profile* in USAS. The report is requested at appropriated fund (level select 3) or agency fund (level select 4). The **Program Code Special Select** field may be left blank, and only program level 3 information will appear on the report. Alternatively, a range may be entered to provide more specific information. Contact your agency's assigned ACO for additional information on DAFR9000.

APPENDIX B: CHANGING YOUR RECONCILIATION STATUS TO COMPLETE

You must change the **Status** for your agency from **INCOMPLETE** to **COMPLETE** to submit your agency's quarterly report.

Click the **Status** menu, select the **COMPLETE** radio button, and click **Save**.



If you have no closing edits, your agency **Status** will change to **COMPLETE** when you click **Save**.

If you have closing edits that appear on this page, you will not be able to change your agency **Status** to **COMPLETE** until the edits are cleared.

If you set your agency **Status** to **COMPLETE** but subsequently need to revise your agency's quarterly reconciliation data, call your agency's assigned LBB budget analyst to get approval to change your agency **Status** back to **INCOMPLETE**.

RESOLVING CLOSING EDITS

If you have several closing edits, it may be helpful to print the edits.

To print the screen, right click and select **Print**. The edit will disappear from the **Status** screen each time you clear a closing edit.

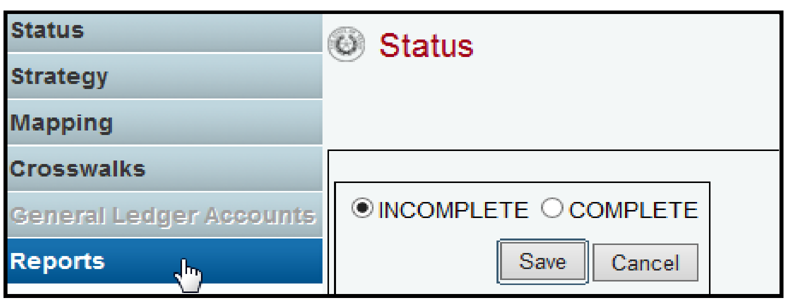
Review the closing edits and resolutions listed below.

RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
OOE Balance Across Structures	This closing edit appears when you are reconciling across sessions (i.e.; 87th and 88th). Note the OOE codes that are listed on the edit screen. Click the **Strategy** menu and the **OOEs/MOFs** submenu. Select each **Strategy** from the drop-down lists to locate the OOE listed on the Status screen. Verify your data entry is correct for each strategy that uses the OOE code.
OOE/MOF Difference	To clear **OOE/MOF Difference** closing edits, click the **Strategy** menu and the **OOEs/MOFs** submenu. Select the **Strategy** from the drop-down list. Check your data entry for each OOE and MOF. The OOE/MOF Difference must be zero for each strategy. If the OOE data in USAS is incorrect, contact your agency's assigned ACO.

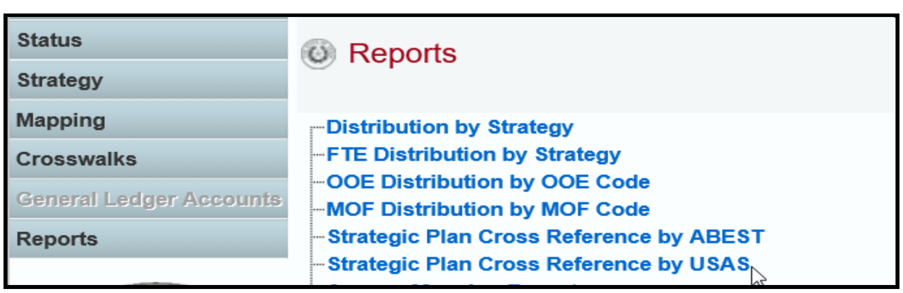
RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
FTE Distribution	This closing edit appears when the total FTEs distributed by strategy do not add up to the **Agency FTE Total**. To clear this closing edit, you must first determine whether the agency total is accurate. Click the **Strategy** menu and the **FTEs** submenu. Verify that the **Agency Total FTE** displayed at the top of the screen is correct. If the agency total is accurate, the problem is with the strategy FTEs. Verify each strategy total and adjust as needed until the **Total FTEs Undistributed** equals zero.
FTEs with No Allocation to OOE Code 1001, 1005, 1010, and 1015	This error appears if you have entered FTEs for a strategy that has no salary OOE. These OOE codes are used for salaries. Contact your agency's assigned ACO if the strategy is supposed to include a salary OOE code but does not. If the Strategy includes FTEs by error, click the **Strategy** menu and the **FTEs** submenu. Select the strategy listed in the closing edit and change the number of FTEs distributed to zero and click **Save**.
Allocation to OOE Code 1001, 1005, 1010 or 1015 With No FTEs	This error appears if you have entered OOEs (1001, 1005, 1010 or 1015) for a strategy, but have not entered FTEs. These OOE codes are used for salaries. If the Strategy includes one of these OOEs by error, click the **Strategy** menu and the **OOEs/MOFs** submenu. Select the strategy listed in the closing edit, update your data to reflect the correct OOE and click **Save**.
Total to Reconcile and OOE Total Difference	This closing edit appears when the initial information does not match. It usually indicates that you have not distributed all your dollars. See Verifying by Reconciliation Status. The dollar amount that appears under **Total To Reconcile** (and **OOE Total**) reflects the current expenditure total for your agency based on the most recent upload into ABEST from USAS, and whatever you have entered so far. If the total to reconcile is incorrect and you have finished distributing your reconciliation dollars, you need to do some troubleshooting in USAS with your agency's assigned ACO at the Comptroller's Office. If the OOE total is off, you will need to investigate your data entry if you are working in a quarter and session that allows you to enter OOE data (across sessions).

APPENDIX C: RECONCILIATION REPORTS

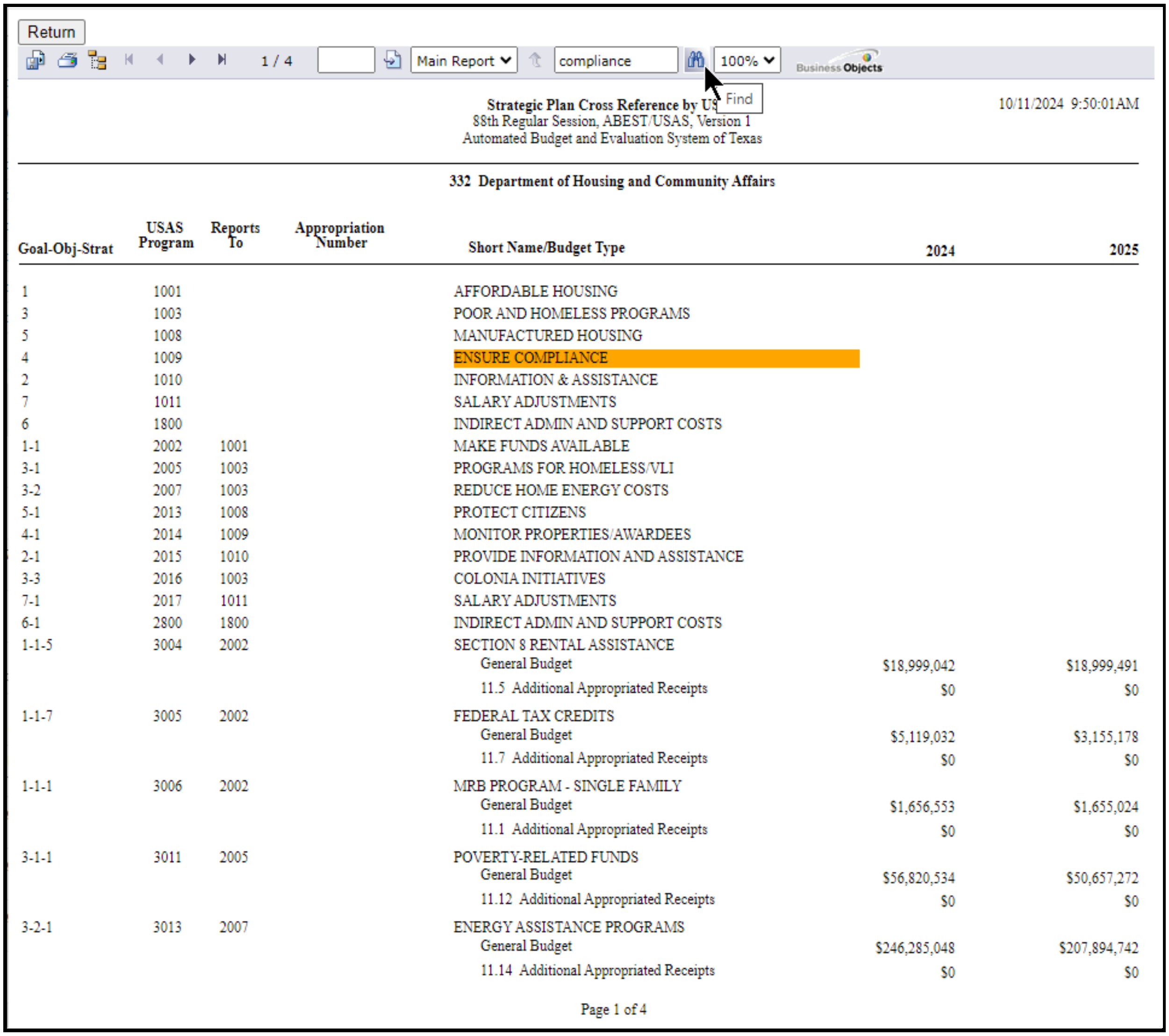
To generate reports, click the **Reports** menu, as shown below.



Click a **report name** to generate a report, as shown below.



A preview using Crystal Reports appears in the ABEST window as shown below. Use the arrow keys at the top to navigate through multi-page reports. To use the search feature, enter search text and click on the **binoculars icon** at the top of the screen.



Strategic Plan Cross Reference by US
88th Regular Session, ABEST/USAS, Version 1
Automated Budget and Evaluation System of Texas

10/11/2024 9:50:01AM

332 Department of Housing and Community Affairs

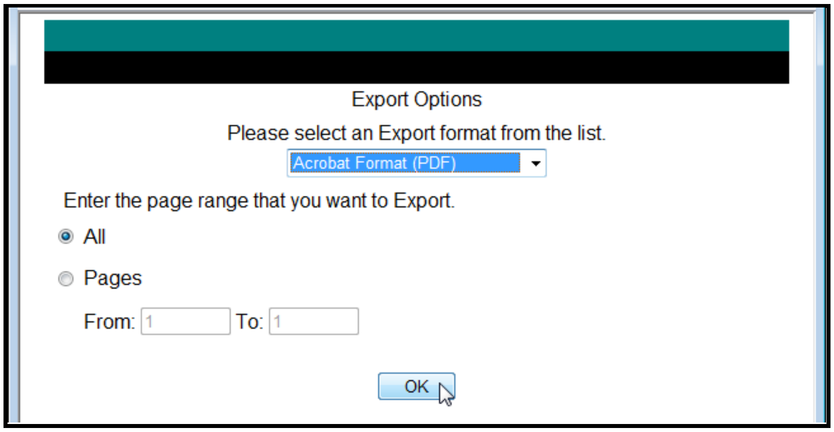
Goal-Obj-Strat	USAS Program	Reports To	Appropriation Number	Short Name/Budget Type	2024	2025
1	1001			AFFORDABLE HOUSING		
3	1003			POOR AND HOMELESS PROGRAMS		
5	1008			MANUFACTURED HOUSING		
4	1009			ENSURE COMPLIANCE		
2	1010			INFORMATION & ASSISTANCE		
7	1011			SALARY ADJUSTMENTS		
6	1800			INDIRECT ADMIN AND SUPPORT COSTS		
1-1	2002	1001		MAKE FUNDS AVAILABLE		
3-1	2005	1003		PROGRAMS FOR HOMELESS/VLI		
3-2	2007	1003		REDUCE HOME ENERGY COSTS		
5-1	2013	1008		PROTECT CITIZENS		
4-1	2014	1009		MONITOR PROPERTIES/AWARDEES		
2-1	2015	1010		PROVIDE INFORMATION AND ASSISTANCE		
3-3	2016	1003		COLONIA INITIATIVES		
7-1	2017	1011		SALARY ADJUSTMENTS		
6-1	2800	1800		INDIRECT ADMIN AND SUPPORT COSTS		
1-1-5	3004	2002		SECTION 8 RENTAL ASSISTANCE		
				General Budget	$18,999,042	$18,999,491
				11.5 Additional Appropriated Receipts	$0	$0
1-1-7	3005	2002		FEDERAL TAX CREDITS		
				General Budget	$5,119,032	$3,155,178
				11.7 Additional Appropriated Receipts	$0	$0
1-1-1	3006	2002		MRB PROGRAM - SINGLE FAMILY		
				General Budget	$1,656,553	$1,655,024
				11.1 Additional Appropriated Receipts	$0	$0
3-1-1	3011	2005		POVERTY-RELATED FUNDS		
				General Budget	$56,820,534	$50,657,272
				11.12 Additional Appropriated Receipts	$0	$0
3-2-1	3013	2007		ENERGY ASSISTANCE PROGRAMS		
				General Budget	$246,285,048	$207,894,742
				11.14 Additional Appropriated Receipts	$0	$0

Page 1 of 4

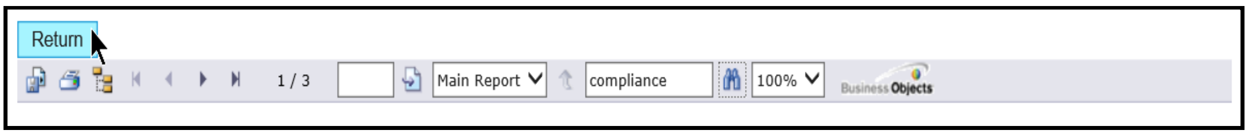
To print, click the **printer icon** below the return button.

To export, click the **first icon** in the upper left corner of the ABEST screen.

Select the appropriate export format from the drop-down list and click **OK**. The report will download into the appropriate application. Save your file.



Click **Return** to go back to the **Reports** screen.



APPENDIX D: TROUBLESHOOTING

Review the following table regarding calls previously made to the LBB Help Desk.

TROUBLESHOOTING	
PROBLEM	**RESOLUTION**
When will ABEST be open for me to enter my agency's quarterly USAS reconciliation data?	The reporting schedules for USAS Reconciliation are located on the LBB website. From the LBB website (www.lbb.texas.gov), click **Agencies Portal**, then click **INSTRUCTIONS: BUDGET SUBMISSIONS & OTHER REPORTING**, and under **Data Entry Reference Material** click **ABEST Reporting Schedules**. The LBB usually opens ABEST for quarterly reporting about 5 weeks after a quarter ends. When ABEST is open for data entry, a message appears on the **News** screen. The months included for quarterly reporting (by fiscal year) is listed below. • First quarter (September-November) • Second quarter (December-February) • Third quarter (March-May) • Fourth quarter (June-August)
I need to revise my agency's USAS report. Can you reopen it?	If the deadline has passed, your agency's assigned LBB budget analyst must approve reopening ABEST for revisions. Ask the LBB budget analyst to advise LBB Application Support. If you completed your agency's report and need to make changes before the deadline occurs, the Help Desk can reopen ABEST for you to make changes.
I have logged in to ABEST to enter my agency's data, but I cannot do anything.	The LBB automatically sets your agency **Status** to **INCOMPLETE** during the verification process when reconciling across sessions. Any other time your agency **Status** is set to **EMPTY** and the menu options are disabled. You must change your agency **Status** from **EMPTY** to **INCOMPLETE** to enter data. This helps the LBB track which agencies have actually started data entry.

TROUBLESHOOTING	
PROBLEM	**RESOLUTION**
I missed the deadline completely and my agency was force-closed. What does this mean, and what should I do?	When the deadline passes, LBB Application Support force-closes all agencies whose **Status** was not **COMPLETE**. Application Support sends LBB budget analysts lists of agencies that did not start data entry (their Reconciliation **Status** is **EMPTY)** and that started but did not finish (their Reconciliation **Status** is **INCOMPLETE**). The budget analysts contact their agencies to tell them to submit their USAS reconciliation data. You will have an opportunity to catch up.
I need to add a new CFDA/ALNs number to complete my agency's quarterly report. What should I do?	If a CFDA/ALNs number cannot be found in ABEST, send an email to CFDA@lbb.texas.gov and provide the following information: • Contact Information (name and phone number of requestor) • Agency code and agency name • CFDA/ALNs number • Program name for the CFDA/ALNs number you are requesting; and • Notice of grant award or other documentation that demonstrates you have received Federal Funds along with its intended use. For example, a sub-recipient who is under contract with a primary recipient of a grant award will need to provide a copy of the contract or agreement that they received from the primary recipient.
ABEST is acting strangely for no apparent reason. Can you fix it?	Sometimes when ABEST is getting ready to time out (after about 15 minutes of no activity), it acts up. The best solution is for you to close the browser window (that should clear unwanted "cookies"), reopen it, log back into ABEST, and see if you can accomplish your task. Most of the time, this solves the problem. Occasionally, in order to clear unwanted "cookies", you may need to restart your computer. If assistance is needed, call the Help Desk at 512-463-3167 or you can email the Help Desk at: WebAppSupport@lbb.texas.gov

APPENDIX E: MAPPING GUIDELINES FOR ACOS

Agencies will contact ACOs at the Comptroller's Office with questions regarding their expenditure data in USAS. Refer to the Incorrect Expenditure Data, Mapping, and Appendix A – Matching ABEST Expenditure Amounts to USAS sections of these instructions for details.

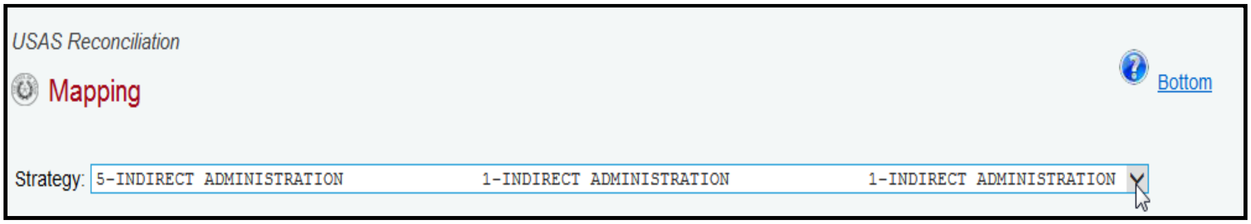
USING ABEST

Refer to the Getting Started, Budget Structures for Reconciling, and Profile Selection and Confirmation sections of these instructions to access ABEST for reports and mapping issues.

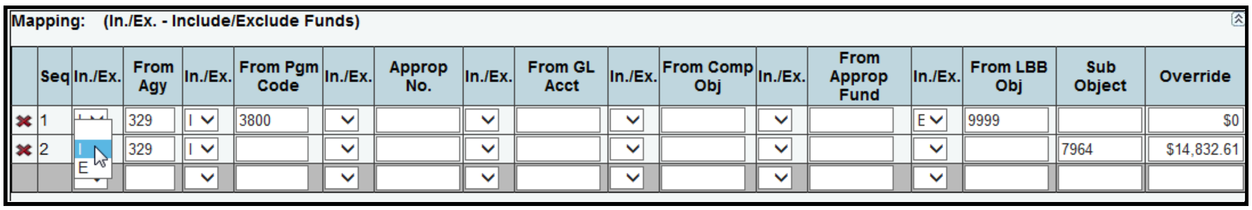
MAPPING DATA FOR AN AGENCY

Select the **Mapping** menu, as shown below.

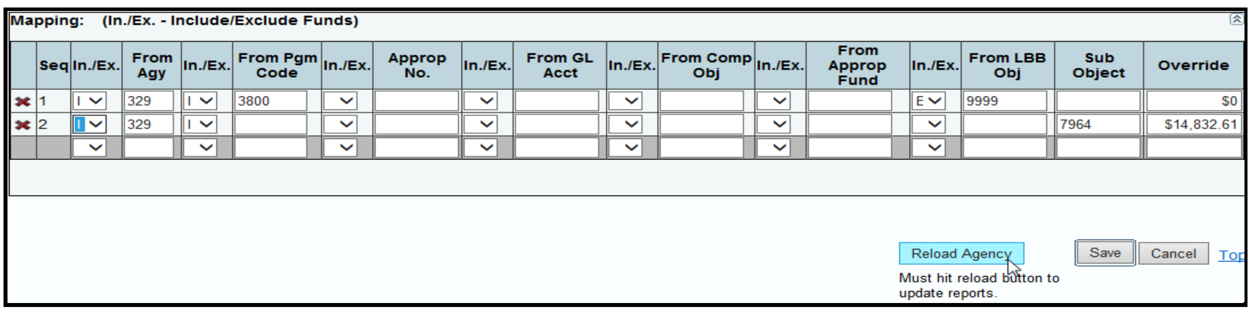
Select a **Strategy** from the dropdown list, as shown in the below example.



Enter the necessary mapping changes in the gray grid as shown in the below example. Ensure that you select "**I**" (include) or "**E**" (exclude) from the dropdown menu box located to the left of each field selected, and click **Save**.



Click **Reload Agency**, as shown below.



IMPORTANT

The total to reconcile amount will not update unless you click **Reload Agency**. Verify that your changes have reloaded by checking the total to reconcile from the agency **Status** menu/screen.

REPORTS

Refer to the Appendix C: Reconciliation Reports section of these instructions for helpful printouts regarding crosswalks, mapping, and distribution of expenditures.